



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 3, 2006

**via U.S. mail and facsimile**

Mr. John J. Gallagher III  
Chief Financial Officer  
Celanese Corporation  
1601 West LBJ Freeway  
Dallas, TX 75234

**RE: Form 10-K for the year ended December 31, 2005  
Form 10-Q for the quarter ended June 30, 2006  
File Nos. 1-32410 and 333-122587-18**

Dear Mr. Gallagher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief