

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

VIA FACSIMILE AND U.S. MAIL

August 20, 2009

Steven M. Sterin Senior Vice President and Chief Financial Officer Celanese Corporation 1601 West LBJ Freeway Dallas, Texas 75234

RE: Celanese Corporation

Form 10-K for Fiscal Year Ended December 31, 2008

Forms 10-Q for Fiscal Quarters Ended March 31, 2009 and

June 30, 2009 File No. 1-32410

Dear Mr. Sterin:

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 Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker Accounting Branch Chief