

CELANESE CORP

FORM SC TO-I (Tender offer statement by Issuer)

Filed 03/06/07

Address	222 W. LAS COLINAS BLVD., SUITE 900N IRVING, TX, 75039-5421
Telephone	972-443-4000
CIK	0001306830
Symbol	CE
SIC Code	2820 - Plastic Material, Synthetic Resin/Rubber, Cellulos (No Glass)
Industry	Commodity Chemicals
Sector	Basic Materials
Fiscal Year	12/31

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE TO
TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934

CELANESE CORPORATION

(Name of Subject Company (Issuer))

CELANESE CORPORATION
CELANESE INTERNATIONAL HOLDINGS
LUXEMBOURG S.À R.L.

(Names of Filing Persons (identifying status as offeror, issuer or other person))

Series A Common Stock, \$0.0001 par value

(Title of Class of Securities)

150870 10 3

(CUSIP Number of Class of Securities)

CURTIS S. SHAW, Esq.
Executive Vice President, General Counsel and Secretary
1601 West LBJ Freeway
Dallas, Texas 75234-6034
(972) 443-4000

(Name, address and telephone number of person authorized to receive notices and communications on behalf of filing persons)

Copy to:

BARBARA L. BECKER, Esq.
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Calculation of Filing Fee

<u>Transaction Valuation*</u>	<u>Amount of Filing Fee**</u>
\$344,016,912	\$10,561.32

* The transaction value is estimated only for purposes of calculating the filing fee. This amount is based on the purchase of 11,279,243 shares of Series A Common Stock, \$0.0001 par value, at the maximum tender offer price of \$30.50 per share.

** The Amount of Filing Fee calculated in accordance with Rule 0-11(b) of the Securities Exchange Act of 1934, as amended, equals \$30.70 for each \$1,000,000 of the value of the transaction.

Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: N/A Filing Party: N/A
Form or Registration No.: N/A Date Filed: N/A

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes to designate any transactions to which the statement relates:

- third party tender offer subject to Rule 14d-1.
- issuer tender offer subject to Rule 13e-4.
- going-private transaction subject to Rule 13e-3.
- amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer.



SCHEDULE TO

This Tender Offer Statement on Schedule TO relates to the offer by Celanese Corporation, a Delaware corporation, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company (“CIH”), to purchase up to 11,279,243 shares, or such lesser number as are properly tendered and not properly withdrawn, of its Series A Common Stock, par value \$0.0001 per share (the “Common Stock”), at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest. Celanese Corporation’s offer is being made upon the terms and subject to the conditions set forth in the Offer to Purchase dated March 6, 2007 (the “Offer to Purchase”) and in the related Letter of Transmittal, copies of which are attached to this Schedule TO as Exhibits (a)(1)(i) and (a)(1)(ii), respectively (which together, as amended or supplemented from time to time, constitute the “Offer”). The information contained in the Offer is incorporated herein by reference in response to all of the items of this Schedule TO as more particularly described below. This Tender Offer Statement on Schedule TO is intended to satisfy the reporting requirements of Rule 13e-4(c)(2) under the Securities Exchange Act of 1934, as amended.

Item 1. Summary Term Sheet.

The information set forth in the section captioned “Summary Term Sheet” in the Offer to Purchase is incorporated herein by reference.

Item 2. Subject Company Information.

(a) *Name and Address:* The name of the subject company is Celanese Corporation. The principal executive office of Celanese Corporation is located at 1601 W. LBJ Freeway, Dallas, Texas 75234-6034 and its telephone number is (972) 443-4000. The information set forth in Section 10 (“Certain Information Concerning Us”) of the Offer to Purchase is incorporated herein by reference.

(b) *Securities:* The information set forth in the section of the Offer to Purchase captioned “Introduction” is incorporated herein by reference.

(c) *Trading Market and Price:* The information set forth in the section captioned “Introduction” in the Offer to Purchase is incorporated herein by reference. Section 8 (“Price Range of Shares; Dividends”) of the Offer to Purchase is incorporated herein by reference.

Item 3. Identity and Background of Filing Person.

(a) *Name and Address:* The name of the filing persons are Celanese Corporation and CIH. The principal executive office of Celanese Corporation is located at 1601 W. LBJ Freeway, Dallas, Texas 75234-6034 and its telephone number is (972) 443-4000. The business address of CIH is 9, rue Sainte Zithe, L-2763 Luxembourg and its telephone number is +352-268-90120. The information set forth in Section 10 (“Certain Information Concerning Us”) and Section 11 (“Interests of Directors and Executive Officers; Transactions and Arrangements Concerning the Shares”) in the Offer to Purchase is incorporated herein by reference.

Item 4. Terms of the Transaction.

(a) *Material Terms:* The information set forth in the sections of the Offer to Purchase captioned “Introduction” and “Summary Term Sheet” is incorporated herein by reference. The information set forth in Section 1 (“Number of Shares; Proration”), Section 2 (“Purpose of the Offer; Certain Effects of the Offer”), Section 3 (“Procedures for Tendering Shares”), Section 4 (“Withdrawal Rights”), Section 5 (“Purchase of Shares and Payment of Purchase Price”), Section 6 (“Conditional Tender of Shares”), Section 7 (“Conditions of the Offer”), Section 9 (“Source and Amount of Funds”), Section 11 (“Interests of Directors and Executive Officers; Transactions and Arrangements Concerning the Shares”), Section 13 (“Certain United States Federal Income Tax Consequences”), Section 14 (“Extension of the Offer; Termination; Amendment”) and Section 16 (“Miscellaneous”) of the Offer to Purchase is incorporated herein by reference.

(b) *Purchases:* The information set forth in the sections of the Offer to Purchase captioned “Introduction” and “Summary Term Sheet” is incorporated herein by reference. The information set forth in Section 11 (“Interests of Directors and Executive Officers; Transactions and Arrangements Concerning the Shares”) in the Offer to Purchase is incorporated herein by reference.



Item 5. *Past Contacts, Transactions, Negotiations and Agreements.*

(e) *Agreements Involving the Subject Company's Securities:* The information set forth in Section 11 ("Interests of Directors and Executive Officers; Transactions and Arrangements Concerning the Shares") of the Offer to Purchase is incorporated herein by reference.

Item 6. *Purposes of the Transaction and Plans or Proposals.*

(a) *Purposes:* The information set forth in the section of the Offer to Purchase captioned "Summary Term Sheet" is incorporated herein by reference. The information set forth in Section 2 ("Purpose of the Offer; Certain Effects of the Offer") of the Offer to Purchase is incorporated herein by reference.

(b) *Use of the Securities Acquired:* The information set forth in Section 2 ("Purpose of the Offer; Certain Effects of the Tender Offer") of the Offer to Purchase is incorporated herein by reference.

(c) *Plans:* The information set forth in Section 2 ("Purpose of the Offer; Certain Effects of the Tender Offer") of the Offer to Purchase is incorporated herein by reference.

Item 7. *Source and Amount of Funds or Other Consideration.*

(a) *Source of Funds:* The information set forth in Section 9 ("Source and Amount of Funds") of the Offer to Purchase is incorporated herein by reference.

(b) *Conditions:* None.

Item 8. *Interest in Securities of the Subject Company.*

(a) *Securities Ownership:* The information set forth in Section 11 ("Interests of Directors and Executive Officers, Transactions and Arrangements Concerning the Shares") of the Offer to Purchase is incorporated herein by reference.

(b) *Securities Transactions:* The information set forth in Section 11 ("Interests of Directors and Executive Officers, Transactions and Arrangements Concerning the Shares") of the Offer to Purchase is incorporated herein by reference.

Item 9. *Persons/Assets, Retained, Employed, Compensated or Used.*

(a) *Solicitations or Recommendations:* The information set forth in Section 15 ("Fees and Expenses") of the Offer to Purchase is incorporated herein by reference.

Item 10. *Financial Statements.*

Not applicable.

Item 11. *Additional Information.*

(a) *Agreements, Regulatory Requirements and Legal Proceedings:* The information set forth in Section 2 ("Purpose of the Offer; Certain Effects of the Offer"), Section 10 ("Certain Information Concerning Us"), Section 11 ("Interests of Directors and Executive Officers; Transactions and Arrangements Concerning the Shares") and Section 12 ("Certain Legal Matters; Regulatory Approvals") in the Offer to Purchase is incorporated herein by reference.

(b) *Other Material Information:* The information in the Offer to Purchase and the related Letter of Transmittal, copies of which are filed with this Schedule TO as Exhibits (a)(1)(i) and (a)(1)(ii), respectively, is incorporated herein by reference.

Item 12. Exhibits.

- (a)(1)(i) Offer to Purchase, dated March 6, 2007.
- (a)(1)(ii) Letter of Transmittal (including Substitute Form W-9 and Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9).
- (a)(1)(iii) Notice of Guaranteed Delivery.
- (a)(1)(iv) Letter to Stockholders, dated March 6, 2007, from David N. Weidman, Chairman of the Board, Chief Executive Officer and President, Celanese Corporation.
- (a)(1)(v) Letter to Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.
- (a)(1)(vi) Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.
- (a)(1)(vii) Letter to Participants in the Celanese Americas Retirement Savings Plan.
- (a)(5)(i) Press Release, dated March 5, 2007.
- (a)(5)(ii) Summary Advertisement, dated March 6, 2007.
- (d)(1) Stock Purchase Agreement, dated March 2, 2007 by and among Blackstone Capital Partners (Cayman) Ltd. 1, Blackstone Capital Partners (Cayman) Ltd. 2 and Blackstone Capital Partners (Cayman) Ltd. 3, Celanese Corporation and Celanese International Holdings Luxembourg S.à r.l.

Item 13. Information Required by Schedule 13E-3.

Not applicable.

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this Schedule TO is true, complete and correct.

CELANESE CORPORATION

By: /s/ KEVIN J. ROGAN

Name: Kevin J. Rogan

Title: *Assistant Secretary*

**CELANESE INTERNATIONAL HOLDINGS
LUXEMBOURG S.À R.L.**

By: /s/ HARRY A. FRANKS, JR.

Name: Harry A. Franks, Jr.

Title: *Manager*

Date: March 6, 2007

INDEX TO EXHIBITS

<u>Exhibit Number</u>	<u>Description</u>
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Offer to Purchase for Cash
by
CELANESE CORPORATION
Through Its Wholly Owned Subsidiary
CELANESE INTERNATIONAL HOLDINGS LUXEMBOURG S.À R.L.
of
Up to 11,279,243 Shares of Its Common Stock
At a Purchase Price
Not Greater than \$30.50 per Share
Nor Less than \$28.00 per Share

THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

Celanese Corporation, a Delaware corporation (the “Company”), through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company (“CIH” and together with the Company, “we” or “us”), hereby invites its stockholders to tender up to 11,279,243 shares of its Series A Common Stock, par value \$0.0001 per share (the “Common Stock”), for purchase by us at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions described in this Offer to Purchase and in the related Letter of Transmittal (which together, as they may be amended or supplemented from time to time, constitute the “Offer”).

The Offer has been approved by the Board of Directors of the Company and the Board of Managers of CIH. CIH will purchase the shares accepted for payment using its own funds. **WHILE FOR SIMPLICITY WE USE THE TERMS “WE” AND “US” THROUGHOUT THIS DOCUMENT, INCLUDING IN SOME INSTANCES WITH RESPECT TO THE PURCHASE AND PAYMENT FOR SHARES, YOU SHOULD UNDERSTAND THAT CIH WILL BE PAYING FOR AND ACQUIRING THE SHARES THAT ARE TENDERED IN THE OFFER.**

Upon the terms and subject to the conditions of the Offer, we will determine a single per share price that we will pay for shares properly tendered and not properly withdrawn from the Offer, taking into account the total number of shares tendered and the prices specified by tendering stockholders. We will select the lowest purchase price that will allow us to purchase 11,279,243 shares or such lesser number of shares as are properly tendered and not properly withdrawn, at prices not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest (such purchase price, the “Final Purchase Price”). All shares acquired in the Offer will be acquired at the same purchase price, including those shares tendered at a price lower than the Final Purchase Price. Only shares properly tendered at prices at or below the Final Purchase Price selected by us, and not properly withdrawn, will be purchased. However, because of the “odd lot” priority, proration and conditional tender provisions described in this Offer to Purchase, we may not purchase all of the shares tendered at or below the Final Purchase Price if more than the number of shares we seek are properly tendered and not properly withdrawn. Shares not purchased in the Offer will be returned to the tendering stockholders at our expense promptly after the expiration of the Offer. We reserve the right, in our sole discretion, to purchase more than 11,279,243 shares in the Offer, and to increase the maximum aggregate purchase price, subject to applicable law. In accordance with the rules of the Securities and Exchange Commission (the “SEC”), we may purchase an additional amount of shares not to exceed 2% of the outstanding shares (approximately 3,192,861 shares as of March 2, 2007) without amending or extending the Offer. See Section 1.

THE OFFER IS NOT CONDITIONED ON ANY MINIMUM NUMBER OF SHARES BEING TENDERED. THE OFFER IS, HOWEVER, SUBJECT TO OTHER CONDITIONS. SEE SECTION 7.

The Common Stock is traded on the New York Stock Exchange under the symbol “CE.” On March 2, 2007, the last full trading day prior to the announcement of the Offer, the last reported sale price of our shares of Common Stock was \$28.33 per share. **Stockholders are urged to obtain current market quotations for the shares of Common Stock before deciding whether and at what purchase price or purchase prices to tender their shares of Common Stock. See Section 8.**

THE COMPANY’S BOARD OF DIRECTORS AND CIH’S BOARD OF MANAGERS HAVE APPROVED THE OFFER. HOWEVER, NONE OF THE COMPANY, CIH, ANY MEMBER OF THE BOARD OF DIRECTORS OF THE COMPANY OR OF THE BOARD OF MANAGERS OF CIH, MERRILL LYNCH & CO. AND DEUTSCHE BANK SECURITIES INC., THE DEALER MANAGERS FOR THIS OFFER (COLLECTIVELY, THE “DEALER MANAGERS”), GEORGESON, THE INFORMATION AGENT FOR THIS OFFER (THE “INFORMATION AGENT”), OR COMPUTERSHARE TRUST COMPANY, N.A., THE DEPOSITARY FOR THIS OFFER (THE “DEPOSITARY”), MAKES ANY RECOMMENDATION AS TO WHETHER YOU SHOULD TENDER OR REFRAIN FROM TENDERING YOUR SHARES OR AS TO THE PURCHASE PRICE OR PURCHASE PRICES AT WHICH YOU MAY CHOOSE TO TENDER YOUR SHARES. NEITHER THE COMPANY NOR CIH, NOR ANY MEMBER OF THE BOARD OF DIRECTORS OF THE COMPANY OR THE BOARD OF MANAGERS OF CIH, THE DEALER MANAGERS, THE INFORMATION AGENT OR THE DEPOSITARY HAS AUTHORIZED ANY PERSON TO MAKE ANY RECOMMENDATION WITH RESPECT TO THE OFFER. YOU MUST MAKE YOUR OWN DECISION AS TO WHETHER TO TENDER YOUR SHARES AND, IF SO, HOW MANY SHARES TO TENDER AND THE PURCHASE PRICE OR PURCHASE PRICES AT WHICH YOU WILL TENDER THEM. IN DOING SO, YOU SHOULD CONSULT YOUR OWN INVESTMENT AND TAX ADVISORS, AND READ CAREFULLY AND EVALUATE THE INFORMATION IN THIS OFFER TO PURCHASE AND IN THE RELATED LETTER OF TRANSMITTAL, INCLUDING OUR REASONS FOR MAKING THE OFFER. SEE SECTION 2.

The Company’s directors and executive officers and CIH’s managers have advised us that they do not intend to tender their shares in the Offer. See Section 11. However, we have agreed to purchase up to 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone Capital Partners (Cayman) Ltd. 1, Blackstone Capital Partners (Cayman) Ltd. 2 and Blackstone Capital Partners (Cayman) Ltd. 3 (collectively, “Blackstone”), on the eleventh business day after the expiration of the Offer. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of the Company and abstained from voting to approve this Offer. See Section 11.

Questions and requests for assistance may be directed to the Information Agent or to the Dealer Managers at their respective addresses and telephone numbers set forth on the back cover of this Offer to Purchase. Requests for additional copies of this Offer to Purchase, the Letter of Transmittal or the Notice of Guaranteed Delivery should be directed to the Information Agent.

The Dealer Managers for the Offer are:

Merrill Lynch & Co.

Deutsche Bank Securities

March 6, 2007

IMPORTANT

If you want to tender all or part of your shares, you must do one of the following before the Offer expires at 5:00 p.m., New York City time, on Tuesday, April 3, 2007 (unless the Offer is extended):

- If your shares are registered in the name of a broker, dealer, commercial bank, trust company or other nominee, contact the nominee and request that the nominee tender your shares for you;
- If you hold certificates registered in your own name, complete and sign a Letter of Transmittal according to its instructions, and deliver it, together with any required signature guarantees, the certificates for your shares and any other documents required by the Letter of Transmittal, to Computershare Trust Company, N.A., the Depository for the Offer;
- If you are a participant in the Celanese Americas Retirement Savings Plan (the “401(k) Plan”) and you wish to tender any of the shares allocable to the units in your 401(k) Plan, follow the instructions described in Section 3 and the separate materials related to the 401(k) Plan enclosed with this Offer to Purchase;
- If you are an institution participating in The Depository Trust Company, which we call the “Book-Entry Transfer Facility” in this Offer to Purchase, tender your shares according to the procedure for book-entry transfer described in Section 3; or
- If you are a holder of vested options, you may exercise your vested options and tender any of the shares issued upon exercise. You must exercise your options sufficiently in advance of the expiration date to receive your shares in order to tender.

If you want to tender your shares but (a) the certificates for your shares are not immediately available or cannot be delivered to the Depository by the expiration of the Offer, (b) you cannot comply with the procedure for book-entry transfer by the expiration of the Offer, or (c) your other required documents cannot be delivered to the Depository by the expiration of the Offer, you can still tender your shares if you comply with the guaranteed delivery procedures described in Section 3.

If you wish to maximize the chance that your shares will be purchased in the Offer, you should check the box in the section of the Letter of Transmittal captioned “Shares Tendered At Price Determined Under The Offer.” If you agree to accept the purchase price determined in the Offer, your shares will be deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. **You should understand that this election may effectively lower the Final Purchase Price and could result in your shares being purchased at the minimum price of \$28.00 per share. The lower end of the price range for the Offer is below the closing market price for the shares on March 2, 2007, the last full trading day prior to announcement of the Offer, at which time the closing market price on the New York Stock Exchange was \$28.33.**

We are not making the Offer to, and will not accept any tendered shares from, stockholders in any jurisdiction where it would be illegal to do so. However, we may, at our discretion, take any actions necessary for us to make the Offer to stockholders in any such jurisdiction.

You may contact the Information Agent, the Dealer Managers or your broker, bank or other nominee for assistance. The contact information for the Information Agent and the Dealer Managers is set forth on the back cover of this Offer to Purchase.

WE HAVE NOT AUTHORIZED ANY PERSON TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION IN CONNECTION WITH THE OFFER OTHER THAN THOSE CONTAINED IN THIS OFFER TO PURCHASE OR IN THE RELATED LETTER OF TRANSMITTAL. YOU SHOULD NOT RELY ON ANY RECOMMENDATION, OR ANY SUCH REPRESENTATION OR INFORMATION, AS HAVING BEEN AUTHORIZED BY THE COMPANY, CIH, ANY MEMBER OF OUR BOARD OF DIRECTORS OR OF THE BOARD OF MANAGERS OF CIH, THE DEALER MANAGERS, THE INFORMATION AGENT OR THE DEPOSITARY.

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SUMMARY TERM SHEET

We are providing this summary for your convenience. It highlights certain material information in this Offer to Purchase, but you should realize that it does not describe all of the details of the Offer to the same extent described elsewhere in this Offer to Purchase. We urge you to read the entire Offer to Purchase and the related Letter of Transmittal because they contain the full details of the Offer. We have included references to the sections of this Offer to Purchase where you will find a more complete discussion.

Who is offering to purchase my shares?

The Company, through its wholly owned subsidiary CIH, is offering to purchase up to 11,279,243 shares of the Company's Common Stock. See Section 1.

What is the purpose of the Offer?

The Company believes that the Offer is a prudent use of its financial resources, given its business profile, its assets and recent market prices for shares of the Common Stock. See Section 2.

The Board of Directors believes that the modified "Dutch Auction" tender offer set forth in this Offer to Purchase represents a mechanism to provide all of the Company's stockholders with the opportunity to tender all or a portion of their shares and, thereby, receive a return of some or all of their investment if they so elect. The Offer provides stockholders (particularly those who, because of the size of their shareholdings, might not be able to sell their shares without potential disruption to the share price) with an opportunity to obtain liquidity with respect to all or a portion of their shares without potential disruption to the share price. In addition, if we complete the Offer, stockholders who do not participate in the Offer will automatically increase their relative percentage ownership interest in the Company and its future operations.

The Offer also provides stockholders with an efficient way to sell their shares without incurring broker's fees or commissions associated with open market sales. Furthermore, odd lot holders who hold shares registered in their names and tender their shares directly to the Depositary and whose shares are purchased in the Offer will avoid any applicable odd lot discounts that might otherwise be payable on sales of their shares. See Sections 1 and 2.

With the shares received in this Offer, the Company will reorganize the corporate organizational structure of certain of its subsidiaries to achieve more integrated global operations and to provide various financial, operational and tax efficiencies (the "Reorganization"). As part of the Reorganization, CIH will exchange the shares purchased in the Offer for a controlling interest in one or more of the Company's wholly owned subsidiaries. The Company may issue additional shares of Common Stock to CIH to effectuate the Reorganization. Because all the shares issued as part of the Reorganization are held by wholly owned subsidiaries of the Company, the shares will not be considered outstanding on the Company's consolidated financial statements or for voting purposes. The Company is and will continue to be the ultimate beneficial owner of all subsidiaries involved in the internal Reorganization. See Section 2.

This Offer is part of a series of transactions whereby the Company will effect a restructuring (the "Restructuring"). In addition to this Offer and the Reorganization as described herein, the Restructuring is expected to include the following components:

- The refinancing of the Company's existing credit agreements and entry by Celanese US Holdings LLC into new senior credit facilities consisting of a \$600 million revolving credit facility with a term of six years, a \$228 million credit-linked revolving facility with a term of seven years and a term loan with a dollar denominated tranche of \$2,280 million and a Euro tranche of €400 million, in each case with a term of seven years; and
- The tender offer and consent solicitation by Crystal US Holdings 3 L.L.C. and Crystal US Sub 3 Corp. to purchase for cash any and all of their outstanding 10% Series A Senior Discount Notes due 2014 and 10^{1/2}% Series B Senior Discount Notes Due 2014 and the tender offer by Celanese US Holdings LLC to purchase for cash any and off of its outstanding U.S. Dollar-denominated 9^{5/8}% Senior Subordinated Notes due 2014 and Euro-denominated 10^{3/8}% Senior Subordinated Notes due 2014 and to eliminate substantially all covenants from the related indentures.

Will any directors or executive officers of the Company or managers of CIH tender their shares in the Offer?

The Company's directors and executive officers and CIH's managers have advised us that they do not intend to tender their shares in the Offer. See Section 11. However, we have agreed to purchase up to 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone, on the eleventh business day after the expiration of the Offer. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of the Company and abstained from voting to approve this Offer. See Section 11.

How many shares will we purchase in the Offer?

We will purchase up to 11,279,243 shares in the Offer (representing approximately 7% of the Common Stock) or such lesser number of shares as are properly tendered and not properly withdrawn. If more than 11,279,243 shares are tendered, we will purchase all shares tendered at or below the Final Purchase Price on a pro rata basis, except for "odd lots" (lots held by beneficial or record owners of less than 100 shares), which we will purchase on a priority basis. We expressly reserve the right to purchase additional shares in the Offer, subject to applicable law. See Section 1. The Offer is not conditioned on any minimum number of shares being tendered but is subject to other conditions. See Section 7.

In accordance with the rules of the SEC, we may purchase an additional amount of shares not to exceed 2% of the outstanding shares (approximately 3,192,861 shares as of March 2, 2007) without amending or extending the Offer.

Will shares repurchased from Blackstone affect the number of shares purchased in the Offer?

No. The shares repurchased from Blackstone do not affect the number of shares purchased in the Offer.

What will the purchase price for the shares be and what will be the form of payment?

We are conducting the Offer through a procedure commonly called a modified "Dutch Auction." This procedure allows you to select the price, within a price range specified by us, at which you are willing to sell your shares. The price range for the Offer is \$28.00 to \$30.50 per share. We will select the lowest purchase price within that range that will allow us to buy up to 11,279,243 shares, or, if fewer shares are properly tendered, all shares that are properly tendered and not properly withdrawn. We will purchase all shares at the same purchase price, even if you have selected a lower purchase price, but we will not purchase any shares tendered at a price above the Final Purchase Price selected by us. If you wish to maximize the chance that we will purchase your shares, you should check the box in the section entitled "Shares Tendered At Price Determined Under The Offer" in the section captioned "Price (In Dollars) Per Share At Which Shares Are Being Tendered" in the Letter of Transmittal indicating that you will accept the Final Purchase Price selected by us. If you agree to accept the purchase price determined in the Offer, your shares will be deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. You should understand that this election may effectively lower the Final Purchase Price and could result in your shares being purchased at the minimum price of \$28.00 per share. If we purchase your shares in the Offer, we will pay you the Final Purchase Price in cash, less any applicable withholding taxes and without interest, promptly after the expiration of the Offer. Under no circumstances will we pay interest on the Final Purchase Price, even if there is a delay in making payment. See the Introduction and Section 1.

How will we pay for the shares?

Assuming we purchase 11,279,243 shares in the Offer and the additional 1,835,511 shares from Blackstone at the maximum specified purchase price of \$30.50 per share, approximately \$400 million will be required to purchase such shares. We intend to use working capital, including cash on hand, to purchase shares in the Offer and to pay all fees and expenses applicable to the Offer. See Section 9.

How long do I have to tender my shares?

You may tender your shares until the Offer expires. The Offer will expire on Tuesday, April 3, 2007, at 5:00 p.m., New York City time, unless we extend the Offer. See Section 1. We may choose to extend the Offer at any time and for any reason. We cannot assure you, however, that we will extend the Offer or, if we extend it, for how long. See Section 1 and Section 14. If a

broker, dealer, commercial bank, trust company or other nominee holds your shares, it may have an earlier deadline for accepting the Offer. We urge you to contact the broker, dealer, commercial bank, trust company or other nominee that holds your shares to find out its deadline.

Can the Offer be extended, amended or terminated, and if so, under what circumstances?

Yes. We can extend or amend the Offer in our sole discretion. If we extend the Offer, we will delay the acceptance of any shares that have been tendered. See Section 14. In addition, we can terminate the Offer under certain circumstances. See Section 7.

How will I be notified if you extend the Offer or amend the terms of the Offer?

If we extend the Offer, we will issue a press release not later than 9:00 a.m., New York City time, on the first business day after the previously scheduled expiration date of the Offer. We will announce any amendment to the Offer by making a public announcement of the amendment. See Section 14.

Are there any conditions to the Offer?

Yes. Our obligation to accept for payment and pay for your tendered shares depends upon a number of conditions that must be satisfied or waived on or prior to the expiration of the Offer, including:

- No legal action shall have been threatened, pending or taken that might adversely affect the Offer.
- No general suspension of trading in, or general limitation on prices for, or trading in, securities on any national securities exchange or in the over-the-counter markets in the United States or the declaration of a banking moratorium or any suspension of payments in respect of banks in the United States shall have occurred.
- No decrease of more than 10% in the market price for the Common Stock or in the Dow Jones Industrial Average, the Nasdaq Global Market Composite Index or Standard & Poor's Composite Index of 500 Industrial Companies measured from the close of trading on March 2, 2007, the last trading day prior to announcement of the Offer, shall have occurred.
- No commencement of a war, armed hostilities or other similar national or international calamity directly or indirectly involving the United States shall have occurred on or after March 6, 2007 nor shall any material escalation of any war or armed hostilities which had commenced prior to March 6, 2007 have occurred.
- No changes in the general political, market, economic or financial conditions, domestically or internationally, that are reasonably likely to materially and adversely affect our business or the trading in the shares shall have occurred.
- No person shall have proposed, announced or made a tender or exchange offer for shares of the Common Stock (other than this Offer), merger, business combination or other similar transaction involving us.
- No person (including certain groups) shall have acquired, or proposed to acquire, beneficial ownership of more than 5% of the Company's outstanding shares (other than as publicly disclosed in a filing with the Securities and Exchange Commission (the "SEC") on or before March 2, 2007). In addition, no new group shall have been formed that beneficially owns more than 5% of the Company's outstanding shares.
- No person (including a group) that has publicly disclosed in a filing with the SEC on or before March 2, 2007 that it has beneficial ownership of more than 5% of the outstanding shares shall have acquired, or publicly announced its proposal to acquire, beneficial ownership of an additional 2% or more of the outstanding shares.
- No person shall have filed a Notification and Report Form under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, or made a public announcement reflecting an intent to acquire the Company or any of its subsidiaries or any of its assets or securities.
- No material adverse change in our business, condition (financial or otherwise), assets, income, operations or prospects, shall have occurred during the Offer period.
- We shall not have determined that as a result of the consummation of the Offer and the purchase of shares that there will be a reasonable likelihood that the shares either (1) will be held of record by less than 300 persons or (2) will be delisted

from the New York Stock Exchange or be eligible for deregistration under the Securities Exchange Act of 1934, as amended (the “Exchange Act”).

- Neither the Company nor its advisors shall have determined, whether due to the amount of shares tendered or to a change in circumstances, that the Company’s ability to effect or realize benefits from the Reorganization may be adversely impacted.
- Neither the Company nor its advisors shall have determined that the Offer violates the Company’s financing arrangements then in effect.

For a more detailed discussion of these and other conditions to the Offer, please see Section 7 of this Offer to Purchase.

How do I tender my shares?

If you want to tender all or part of your shares, you must do one of the following before 5:00 p.m., New York City time, on Tuesday, April 3, 2007 or any later time and date to which the Offer may be extended:

- If your shares are registered in the name of a broker, dealer, commercial bank, trust company or other nominee, contact the nominee and request that the nominee tender your shares for you;
- If you hold certificates registered in your own name, complete and sign a Letter of Transmittal according to its instructions, and deliver it, together with any required signature guarantees, the certificates for your shares and any other documents required by the Letter of Transmittal, to the Depository at the address appearing on the back cover page of this Offer to Purchase;
- If you are a participant in the Celanese Americas Retirement Savings Plan, which we refer to in this Offer to Purchase as the “401(k) Plan,” and you wish to tender any of the shares allocable to the units in your individual 401(k) Plan account, follow the instructions described in Section 3 and the separate materials related to the 401(k) Plan enclosed with this Offer to Purchase;
- If you are an institution participating in the Book-Entry Transfer Facility, tender your shares according to the procedure for book-entry transfer described in Section 3; or
- If you are a holder of vested options, you may exercise your vested options and tender any shares issued upon such exercise. You must exercise your options sufficiently in advance of the expiration date to receive your shares in order to tender.

If you want to tender your shares, but:

- the certificates for your shares are not immediately available or cannot be delivered to the Depository by the expiration of the Offer;
- you cannot comply with the procedure for book-entry transfer by the expiration of the Offer; or
- your other required documents cannot be delivered to the Depository by the expiration of the Offer;

you can still tender your shares if you comply with the guaranteed delivery procedure described in Section 3.

If you wish to maximize the chance that we will purchase your shares, you should check the box in the section entitled “Shares Tendered At Price Determined Under The Offer” in the section captioned “Price (In Dollars) Per Share At Which Shares Are Being Tendered” in the Letter of Transmittal. If you agree to accept the purchase price determined in the Offer, your shares will be deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. You should understand that this election may effectively lower the Final Purchase Price and could result in your shares being purchased at the minimum price of \$28.00 per share.

You may contact the Information Agent, the Dealer Managers or your broker, bank or other nominee for assistance. The contact information for the Information Agent and the Dealer Managers is set forth on the back cover of this Offer to Purchase. See Section 3 and the Instructions to the Letter of Transmittal.

Once I have tendered shares in the Offer, may I withdraw my tendered shares?

Yes. You may withdraw any shares you have tendered at any time before 5:00 p.m., New York City time, on Tuesday, April 3, 2007, unless we extend the Offer, in which case you may withdraw your shares until the expiration of the Offer, as extended. If we have not accepted for payment the shares you have tendered to us, you may also withdraw your shares at any time after 5:00 p.m., New York City time, on May 1, 2007. See Section 4.

If you are a participant in the 401(k) Plan, you may withdraw the tender of any shares allocable to the units in your individual 401(k) Plan account that you have tendered at any time before 4:00 p.m., New York City time, on Thursday, March 29, 2007, unless we extend the Offer, in which case you may withdraw the tender of shares allocable to the units in your individual 401(k) Plan account until 4:00 p.m., New York City time, on the day which is three business days prior to the expiration of the Offer, as extended. See Section 4 and the “Letter to Participants in Celanese Americas Retirement Savings Plan” sent to 401(k) Plan participants along with this Offer.

How do I withdraw shares I previously tendered?

To properly withdraw shares, you must deliver on a timely basis a written notice of your withdrawal to the Depository at one of the addresses appearing on the back cover of this Offer to Purchase. Your notice of withdrawal must specify your name, the number of shares to be withdrawn and the name of the registered holder of the shares. Some additional requirements apply if the certificates for shares to be withdrawn have been delivered to the Depository or if your shares have been tendered under the procedure for book-entry transfer set forth in Section 3.

In what order will you purchase the tendered shares?

We will purchase shares:

- *first*, from all holders of “odd lots” of less than 100 shares who properly tender all of their shares at or below the Final Purchase Price selected by us and do not properly withdraw them before the expiration date;
- *second*, from all other stockholders who properly tender shares at or below the Final Purchase Price selected by us, on a pro rata basis, subject to the conditional tender provisions described in Section 6; and
- *third*, only if necessary to permit us to purchase 11,279,243 shares (or such greater number of shares as we may elect to purchase, subject to applicable law) from holders who have tendered shares subject to the condition that a specified minimum number of the holder’s shares be purchased if any of the holder’s shares are purchased in the Offer as described in Section 6 (for which the condition was not initially satisfied) by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares.

Therefore, we may not purchase all of the shares that you tender even if you tender them at or below the Final Purchase Price. See Section 1.

What do our Board of Directors and Board of Managers think of the Offer?

The Company’s Board of Directors and the Board of Managers of CIH have approved the Offer. However, none of the Company, CIH, any member of the Company’s Board of Directors or of the Board of Managers of CIH, the Dealer Managers, the Depository or the Information Agent makes any recommendation to you as to whether you should tender or refrain from tendering your shares or as to the purchase price or purchase prices at which you may choose to tender your shares. You must make your own decision as to whether to tender your shares and, if so, how many shares to tender and the purchase price or purchase prices at which you will tender them. In doing so, you should read carefully the information in this Offer to Purchase and in the related Letter of Transmittal, including our reasons for making the Offer. See Section 2. You should discuss whether to tender your shares with your broker or other financial or tax advisors.

If I decide not to tender, how will the Offer affect my shares?

Stockholders who decide not to tender will own a greater percentage interest in the Company’s outstanding shares following the consummation of the Offer. See Section 2.

Following the Offer, will you continue as a public company?

We believe that the shares will continue to be authorized for listing on the New York Stock Exchange and that the Company will continue to be subject to the reporting requirements of the Exchange Act. See Section 2.

When and how will you pay me for the shares I tender?

We, through CIH, will pay the Final Purchase Price net to the seller, in cash, less applicable withholding taxes and without interest, for the shares we purchase promptly after the expiration of the Offer. We, through CIH, will pay for the shares accepted for purchase by depositing the aggregate purchase price with the Depositary, promptly after the expiration date of the Offer. The Depositary will act as your agent and will transmit to you the payment for all of your shares accepted for payment. See Section 1 and Section 5.

If I am a holder of vested stock options, how do I participate in the Offer?

If you are a holder of vested options, you may exercise your vested options and tender any shares issued upon such exercise. You must exercise your options sufficiently in advance of the expiration date to receive your shares in order to tender.

If I am a participant in the 401(k) Plan, how do I participate in the Offer?

Participants in the Celanese Americas Retirement Savings Plan, which we refer to in this Offer to Purchase as the “401(k) Plan,” may not use the Letter of Transmittal to direct the tender of the shares allocable to the units in the participant’s individual 401(k) Plan account, but instead must follow the separate instructions related to those shares in the “Letter to Participants in the Celanese Americas Retirement Savings Plan” sent to such participants along with this Offer to Purchase. If you are a participant in the 401(k) Plan and wish to have the trustee of the plan tender some or all of the shares allocable to the units in your 401(k) Plan account, you must complete, execute and return the separate direction form included in the “Letter to Participants in the Celanese Americas Retirement Savings Plan” at least three business days prior to the expiration of the Offer (which, unless the Offer is extended, will require you to return the form by no later than 4:00 p.m., New York City time on Thursday, March 29, 2007). See Section 3.

The proceeds received by the 401(k) Plan from any tender of shares allocable to units in a participant’s plan account will remain in the 401(k) Plan and may be withdrawn only in accordance with the terms of the 401(k) Plan.

What is the recent market price of my shares?

On March 2, 2007, the last full trading day before the announcement of the Offer, the last reported sale price of the Common Stock on the New York Stock Exchange was \$28.33 per share. You are urged to obtain current market quotations for the Common Stock before deciding whether and at what purchase price or purchase prices to tender your shares. See Section 8.

Will I have to pay brokerage commissions if I tender my shares?

If you are a registered stockholder and you tender your shares directly to the Depositary, you will not incur any brokerage commissions. If you hold shares through a broker, bank or other nominee, we urge you to consult your broker, bank or other nominee to determine whether any transaction costs are applicable. See the Introduction, Section 3 and Section 15.

Will I have to pay stock transfer tax if I tender my shares?

If you instruct the Depositary in the Letter of Transmittal to make the payment for the shares to the registered holder, you will not incur any stock transfer tax. See Section 5.

What are the United States federal income tax consequences if I tender my shares?

Generally, your receipt of cash from us in exchange for the shares of the Common Stock you tender will be a taxable transaction for United States federal income tax purposes. The cash you receive for your tendered shares of the Common Stock will generally be treated for United States federal income tax purposes either as consideration received in respect of a sale or exchange of the shares of the Common Stock purchased by us or as a distribution from us in respect of shares of the Common Stock. See Section 13 for a more detailed discussion of the tax treatment of the Offer. We urge you to consult with your own tax advisor as to the particular tax consequences to you of the Offer. Non-United States Holders (as defined in Section 13) are urged to consult their tax advisors regarding the application of United States federal income tax withholding and backup withholding, including eligibility for a withholding tax reduction or exemption, and the refund procedure.

Who should I contact for questions about the Offer?

The Information Agent or the Dealer Managers can help answer your questions. The Information Agent is Georgeson, and the Dealer Managers are Merrill Lynch & Co. and Deutsche Bank Securities Inc. Their contact information is set forth on the back cover of this Offer to Purchase.

FORWARD-LOOKING STATEMENTS

This Offer contains certain forward-looking statements and information relating to us that are based on the beliefs of our management as well as assumptions made by, and information currently available to, us. These statements include, but are not limited to, statements about our strategies, plans, objectives, expectations, intentions, expenditures, and assumptions and other statements contained in this Offer that are not historical facts. When used in this document, words such as “anticipate,” “believe,” “estimate,” “expect,” “intend,” “plan” and “project” and similar expressions, as they relate to us are intended to identify forward-looking statements. These statements reflect our current views with respect to future events, are not guarantees of future performance and involve risks and uncertainties that are difficult to predict. Further, certain forward-looking statements are based upon assumptions as to future events that may not prove to be accurate.

In addition, the following factors could cause our actual results to differ materially from those results, performance or achievements that may be expressed or implied by such forward-looking statements. These factors include, among other things:

- changes in general economic, business, political and regulatory conditions in the countries or regions in which the Company operates;
- the length and depth of product and industry business cycles, particularly in the automotive, electrical, electronics and construction industries;
- changes in the price and availability of raw materials, particularly changes in the demand for, supply of, and market prices of fuel oil, natural gas, coal, electricity and petrochemicals such as ethylene, propylene and butane, including changes in production quotas in OPEC countries and the deregulation of the natural gas transmission industry in Europe;
- the ability to pass increases in raw material prices on to customers or otherwise improve margins through price increases;
- the ability to maintain plant utilization rates and to implement planned capacity additions and expansions;
- the ability to reduce production costs and improve productivity by implementing technological improvements to existing plants;
- increased price competition and the introduction of competing products by other companies;
- changes in the degree of patent and other legal protection afforded to the Company’s products;
- compliance costs and potential disruption or interruption of production due to accidents or other unforeseen events or delays in construction of facilities;
- potential liability for remedial actions under existing or future environmental regulations;
- potential liability resulting from pending or future litigation, or from changes in the laws, regulations or policies of governments or other governmental activities in the countries in which the Company operates;
- changes in currency exchange rates and interest rates;
- pending or future challenges to the domination and profit and loss transfer agreement; and
- various other factors, both referenced and not referenced in this Offer and the documents incorporated herein by reference.

Many of these factors are macroeconomic in nature and are, therefore, beyond our control. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, the Company’s actual results, performance or achievements may vary materially from those described in this Offer as anticipated, believed, estimated, expected, intended, planned or projected. Except as required by applicable law, we neither intend nor assume any obligation to update these forward-looking statements, which speak only as of their dates. Please refer to the section entitled “Risk Factors” in the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2006 for information on these and other factors.

INTRODUCTION

To the holders of the Common Stock:

The Company, through its wholly owned subsidiary CIH, invites its stockholders to tender up to 11,279,243 shares of the Common Stock for purchase by us at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions described in this Offer to Purchase and in the related Letter of Transmittal which together, as they may be amended or supplemented from time to time, constitute the “Offer.”

Upon the terms and subject to the conditions of the Offer, we will determine a single per share price, not greater than \$30.50 nor less than \$28.00 per share, that we will pay for shares properly tendered and not properly withdrawn in the Offer, taking into account the total number of shares so tendered and the prices specified by tendering stockholders. We will select the lowest purchase price that will allow us to buy 11,279,243 shares or, if fewer shares are properly tendered, all shares that are properly tendered and not properly withdrawn, at prices not greater than \$30.50 nor less than \$28.00 per share. We refer to the price we will select as the “Final Purchase Price.” We will acquire all shares in the Offer at the same purchase price, on the terms and subject to the conditions of the Offer, including proration provisions.

We will only purchase shares properly tendered at prices at or below the Final Purchase Price and not properly withdrawn. However, because of the “odd lot” priority, proration (because more than the number of shares we seek are properly tendered) and conditional tender provisions described in this Offer to Purchase, we may not purchase all of the shares tendered at or below the Final Purchase Price. Shares not purchased in the Offer will be returned to the tendering stockholders at our expense promptly after the expiration of the Offer. See Section 1.

We expressly reserve the right, in our sole discretion, to purchase more than 11,279,243 shares in the Offer, and to amend the maximum aggregate purchase price, subject to applicable law. See Section 1.

If you are a holder of vested options, you may exercise your vested options and tender any of the shares issued upon exercise. You must exercise your options sufficiently in advance of the expiration date to receive your shares in order to tender.

If you are a participant in the 401(k) Plan and you wish to tender any shares allocable to the units in your 401(k) Plan account, follow the instructions described in Section 3 and the separate materials related to the 401(k) Plan enclosed with this Offer to Purchase.

THE OFFER IS NOT CONDITIONED ON ANY MINIMUM NUMBER OF SHARES BEING TENDERED. THE OFFER IS, HOWEVER, SUBJECT TO OTHER CONDITIONS. SEE SECTION 7.

THE COMPANY’S BOARD OF DIRECTORS AND THE BOARD OF MANAGERS OF CIH HAVE APPROVED THE OFFER. HOWEVER, NONE OF THE COMPANY, CIH, ANY MEMBER OF THE COMPANY’S BOARD OF DIRECTORS OR THE BOARD OF MANAGERS OF CIH, THE DEALER MANAGERS, THE INFORMATION AGENT OR THE DEPOSITARY, MAKE ANY RECOMMENDATION TO YOU AS TO WHETHER YOU SHOULD TENDER OR REFRAIN FROM TENDERING YOUR SHARES OR AS TO THE PURCHASE PRICE OR PURCHASE PRICES AT WHICH YOU MAY CHOOSE TO TENDER YOUR SHARES. YOU MUST MAKE YOUR OWN DECISION AS TO WHETHER TO TENDER YOUR SHARES AND, IF SO, HOW MANY SHARES TO TENDER AND THE PURCHASE PRICE OR PURCHASE PRICES AT WHICH YOU WILL TENDER THEM. IN DOING SO, YOU SHOULD READ CAREFULLY THE INFORMATION IN THIS OFFER TO PURCHASE AND IN THE RELATED LETTER OF TRANSMITTAL, INCLUDING OUR REASONS FOR MAKING THE OFFER. SEE SECTION 2. YOU SHOULD DISCUSS WHETHER TO TENDER YOUR SHARES AND, IF SO, HOW MANY SHARES TO TENDER AND THE PURCHASE PRICE OR PURCHASE PRICES AT WHICH YOU WILL TENDER THEM WITH YOUR FINANCIAL AND TAX ADVISORS.

The Company’s directors and executive officers and CIH’s managers have advised us that they do not intend to tender their shares in the Offer. See Section 11. However, we have agreed to purchase up to 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone, on the eleventh business day after the expiration of the Offer. Blackstone will not be tendering any shares in the Offer. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of the Company and abstained from voting to approve this Offer. See Section 11.

We will pay all fees and expenses incurred in connection with the Offer by the Dealer Managers, the Information Agent and the Depositary. See Section 15.

As of March 2, 2007, the Company had 159,643,063 issued and outstanding shares of Common Stock. The 11,279,243 shares that we are offering to purchase pursuant to the Offer represent approximately 7% of the shares of Common Stock outstanding on March 2, 2007. The Company's shares are traded on the New York Stock Exchange under the symbol "CE." On March 2, 2007, the last full trading day prior to the announcement of the Offer, the last reported sale price for the Common Stock on the New York Stock Exchange was \$28.33 per share. Stockholders are urged to obtain current market quotations for the shares before deciding whether and at what purchase price or purchase prices to tender their shares. See Section 8 and Section 11.

The Company's principal executive offices are located at 1601 West LBJ Freeway, Dallas, Texas, 75234-6034 and the Company's phone number is (972) 443-4000. The business address of CIH is 9, rue Sainte Zithe, L-2763 Luxembourg and its telephone number is +352-268-90120.

THE OFFER

1. Number of Shares; Proration.

Upon the terms and subject to the conditions of the Offer, we will purchase up to 11,279,243 shares of the Common Stock, or such lesser number of shares as are properly tendered and not properly withdrawn in accordance with Section 4 before the expiration date at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest.

The term "expiration date" means 5:00 p.m., New York City time, on Tuesday, April 3, 2007, unless and until we, in our sole discretion, shall have extended the period of time during which the Offer will remain open, in which event the term "expiration date" shall refer to the latest time and date at which the Offer, as so extended by us, shall expire. See Section 14 for a description of our right to extend, delay, terminate or amend the Offer.

In accordance with Instruction 5 of the Letter of Transmittal, stockholders desiring to tender shares must either (1) specify that they are willing to sell their shares to us at the Final Purchase Price (which could result in the tendering stockholder receiving a purchase price per share as low as \$28.00), or (2) specify the price or prices, not greater than \$30.50 nor less than \$28.00 per share, at which they are willing to sell their shares to us under the Offer. Prices may be specified in multiples of \$0.25. Promptly following the expiration date, we will determine the Final Purchase Price that we will pay for shares properly tendered and not properly withdrawn, taking into account the number of shares tendered and the prices specified by tendering stockholders. We will select the lowest purchase price, not greater than \$30.50 nor less than \$28.00 per share, that will allow us to purchase 11,279,243 shares (or such greater number of shares as we may elect to purchase). We will purchase all shares in the Offer at the same purchase price.

If you agree to accept the purchase price determined in the Offer, your shares will be deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. You should understand that this election may effectively lower the Final Purchase Price and could result in your shares being purchased at the minimum price of \$28.00 per share.

We will announce the Final Purchase Price by press release promptly after such determination has been made. We will only purchase shares properly tendered at prices at or below the Final Purchase Price and not properly withdrawn. However, because of the "odd lot" priority, proration and conditional tender provisions of the Offer, we may not purchase all of the shares tendered at or below the Final Purchase Price if more than the number of shares we seek are properly tendered at or below the Final Purchase Price. We will return all shares tendered and not purchased pursuant to the Offer, including shares tendered at prices in excess of the Final Purchase Price and shares not purchased because of proration or conditional tenders, to the tendering stockholders at our expense, promptly following the expiration date.

By following the Instructions to the Letter of Transmittal, stockholders can specify different minimum prices for specified portions of their shares, but a separate Letter of Transmittal must be submitted for shares tendered at each price. Stockholders can also specify the order in which the specified portions will be purchased in the event that, as a result of proration or otherwise,

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some but not all of the tendered shares are purchased pursuant to the Offer. In the event a stockholder does not designate such order and fewer than all shares are purchased due to proration, the Depositary will select the order of shares purchased.

We expressly reserve the right, in our sole discretion, to purchase more than 11,279,243 shares under the Offer, subject to applicable law. In accordance with the rules of the SEC, we may purchase an additional amount of shares not to exceed 2% of the outstanding shares (approximately 3,192,861 shares as of March 2, 2007) without amending or extending the Offer. However, if we purchase an additional number of shares in excess of 2% of the outstanding shares, we will amend and extend the offer in compliance with applicable law. See Section 14.

In the event of an over-subscription of the Offer as described below, shares tendered at or below the Final Purchase Price prior to the expiration date will be subject to proration, except for “odd lots.” The proration period and withdrawal rights also expire on the expiration date.

The Offer is not conditioned on any minimum number of shares being tendered. The Offer is, however, subject to other conditions. See Section 7.

Priority of Purchases. On the terms and subject to the conditions of the Offer, if more than 11,279,243 shares (or such greater number of shares as we may elect to purchase, subject to applicable law), have been properly tendered at prices at or below the Final Purchase Price and not properly withdrawn before the expiration date, we will purchase such properly tendered shares on the basis set forth below:

- *first*, we will purchase all shares properly tendered and not properly withdrawn by any “odd lot holder,” as described below, who:
 - tenders all shares owned beneficially or of record by such “odd lot holder” at a price at or below the Final Purchase Price selected by us (tenders of less than all of the shares owned by such “odd lot holder” will not qualify for this preference); and
 - completes the box entitled “Odd Lots” in the related Letter of Transmittal, and if applicable, in the Notice of Guaranteed Delivery;
- *second*, subject to the conditional tender provisions described in Section 6, we will purchase all other shares properly tendered at or below the Final Purchase Price selected by us on a pro rata basis with appropriate adjustment to avoid purchases of fractional shares; and
- *third*, only if necessary to permit us to purchase the total number of shares to be purchased in this Offer we will purchase shares conditionally tendered (for which the condition was not initially satisfied) at or below the Final Purchase Price selected by us, by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares.

As a result of the foregoing priorities applicable to the purchase of shares tendered, it is possible that fewer than all shares tendered by a stockholder will be purchased or that, if a tender is conditioned upon the purchase of a specified number of shares, none of those shares will be purchased even though those shares were tendered at prices at or below the Final Purchase Price.

As we noted above, we may elect to purchase more than 11,279,243 shares in the Offer, subject to applicable law. If we do so, the preceding provisions will apply to the greater number of shares.

Odd Lots. For purposes of the Offer, the term “odd lots” means all shares properly tendered at prices at or below the Final Purchase Price selected by us held by a stockholder who owns beneficially or of record an aggregate of fewer than 100 shares who we refer to as an “odd lot holder,” and so certifies in the appropriate place on the related Letter of Transmittal and, if applicable, the Notice of Guaranteed Delivery. To qualify for this preference, an odd lot holder must tender all shares owned beneficially or of record by the odd lot holder in accordance with the procedures described in Section 3. As set forth above, odd lots will be accepted for payment before proration, if any, of the purchase of other tendered shares. This preference is not available to partial tenders or to beneficial or record holders of an aggregate of 100 or more shares, even if these holders have separate accounts or certificates representing fewer than 100 shares. By accepting the Offer, an odd lot holder who holds shares in his or her name and tenders his or her shares directly to the Depositary would not only avoid the payment of brokerage commissions, but also would avoid any applicable odd lot discounts in a sale of the holder’s shares. Any odd lot holder wishing to tender all of such odd lot holder’s shares pursuant to the Offer should complete the box entitled “Odd Lots” in the Letter of Transmittal and, if applicable, the Notice of Guaranteed Delivery.

Proration. If proration of tendered shares is required, the Depositary will determine the proration factor promptly following the expiration date. Proration for each stockholder tendering shares, other than odd lot holders, will be based on the ratio of the number of shares properly tendered and not properly withdrawn by such stockholder to the total number of shares properly tendered and not properly withdrawn by all stockholders, other than odd lot holders, at or below the Final Purchase Price, subject to conditional tenders. The preliminary results of any proration will be announced by press release promptly after the expiration date. After the expiration date, stockholders may obtain preliminary proration information from the Information Agent and also may be able to obtain the information from their brokers.

As described in Section 13, the number of shares that we will purchase from a stockholder pursuant to the Offer may affect the United States federal income tax consequences to the stockholder of the purchase and, therefore, may be relevant to a stockholder's decision whether or not to tender shares. The Letter of Transmittal affords each stockholder who tenders shares registered in such stockholder's name directly to the Depositary the opportunity to designate the order of priority in which shares tendered are to be purchased in the event of proration as well as the ability to condition such tender on a minimum number of shares being purchased.

This Offer to Purchase and the related Letter of Transmittal will be mailed to record holders of the shares and will be furnished to brokers, dealers, commercial banks, trust companies and other nominees and similar persons whose names, or the names of whose nominees, appear on our stockholder list or, if applicable, who are listed as participants in a clearing agency's security position listing for subsequent transmittal to beneficial owners of shares.

2. Purpose of the Offer; Certain Effects of the Offer.

Purpose of the Offer. The Board of Directors believes that the modified "Dutch Auction" tender offer set forth in this Offer to Purchase represents a mechanism to provide all of the Company's stockholders with the opportunity to tender all or a portion of their shares and, thereby, receive a return of some or all of their investment if they so elect. The Offer provides stockholders (particularly those who, because of the size of their shareholdings, might not be able to sell their shares without potential disruption to the share price) with an opportunity to obtain liquidity with respect to all or a portion of their shares without potential disruption to the share price. In addition, if we complete the Offer, stockholders who do not participate in the Offer will automatically increase their relative percentage ownership interest in the Company and its future operations.

The Offer also provides stockholders with an efficient way to sell their shares without incurring broker's fees or commissions associated with open market sales. Furthermore, odd lot holders who hold shares registered in their names and tender their shares directly to the Depositary and whose shares are purchased in the Offer will avoid any applicable odd lot discounts that might otherwise be payable on sales of their shares. See Section 1.

With the shares received in this Offer, the Company will reorganize the corporate organizational structure of certain of its subsidiaries to achieve more integrated global operations and to provide various financial, operational and tax efficiencies. The Reorganization is a component of the implementation of the overall international financing and operating strategy. As part of the Reorganization, CIH will exchange the shares purchased in the Offer for a controlling interest in one or more of the Company's wholly owned subsidiaries. The Company may issue additional shares of Common Stock to CIH to effectuate the Reorganization. Because all the shares issued as part of the Reorganization are held by wholly owned subsidiaries of the Company, the shares will not be considered outstanding on the Company's consolidated financial statements or for voting purposes. The Company is and will continue to be the ultimate beneficial owner of all subsidiaries involved in the internal Reorganization.

This Offer is part of a series of transactions whereby the Company will effect the Restructuring. In addition to this Offer and the Reorganization as described herein, the Restructuring is expected to include the following components:

- The refinancing of the Company's existing credit agreements and entry by Celanese US Holdings LLC into new senior credit facilities consisting of a \$600 million revolving credit facility with a term of six years, a \$228 million credit-linked revolving facility with a term of seven years and a term loan with a dollar denominated tranche of \$2,280 million and a Euro tranche of €400 million, in each case with a term of seven years; and
- The tender offer and consent solicitation by Crystal US Holdings 3 L.L.C. and Crystal US Sub 3 Corp. to purchase for cash any and all of their outstanding 10% Series A Senior Discount Notes due 2014 and 10^{1/2}% Series B Senior Discount Notes Due 2014 and the tender offer by Celanese US Holdings LLC to purchase for cash any and off of its outstanding U.S. Dollar-denominated 9^{5/8}% Senior Subordinated Notes due 2014 and Euro-denominated 10^{3/8}% Senior Subordinated Notes due 2014 and to eliminate substantially all covenants from the related indentures.

Following the completion or termination of the Offer, we may, from time to time, repurchase shares on the open market or through private or public transactions in accordance with applicable law. Exchange Act Rule 13e-4 generally prohibits us and our affiliates from purchasing any shares of Common Stock, other than in the Offer, until at least 10 business days after the expiration date, except pursuant to certain limited exceptions provided in Exchange Act Rule 14e-5.

The Company's directors and executive officers and CIH's managers have advised us that they do not intend to tender their shares in the Offer. See Section 11. However, we have agreed to purchase up to 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone, on the eleventh business day after the expiration date. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of the Company and abstained from voting to approve this Offer. See Section 11.

Benjamin J. Jenkins, Senior Managing Director of The Blackstone Group L.P., has informed the Company that he intends to resign his position on the Board of Directors effective as of the date of the Company's annual stockholders' meeting currently scheduled to be held on April 26, 2007. On March 2, 2007, the Board of Directors approved Mark C. Rohr, president and chief executive officer of Albemarle Corporation, as a nominee for election to the Board of Directors at its next annual stockholders' meeting.

Certain Effects of the Offer. Stockholders who decide not to tender will own a greater percentage interest in the Company's outstanding shares following the consummation of the Offer. These stockholders will also continue to bear the risks associated with owning shares of Common Stock, including risks resulting from our purchase of shares in the Offer. Stockholders may be able to sell non-tendered shares in the future on the New York Stock Exchange or otherwise, at a net price significantly higher or lower than the Final Purchase Price in the Offer. We can give no assurance, however, as to the price at which a stockholder may be able to sell his or her shares in the future.

We anticipate that there will be a sufficient number of shares outstanding and publicly traded following completion of the Offer to ensure a continued trading market for the shares. Based upon published guidelines of the New York Stock Exchange, we do not believe that our purchase of shares under the Offer will cause the remaining outstanding shares to be delisted from the New York Stock Exchange. We also believe that our purchase of shares under the Offer will not result in the shares becoming eligible for deregistration under the Exchange Act.

THE COMPANY'S BOARD OF DIRECTORS AND THE BOARD OF MANAGERS APPROVED THE OFFER. HOWEVER, NONE OF THE COMPANY, CIH, ANY MEMBER OF THE COMPANY'S BOARD OF DIRECTORS OR THE BOARD OF MANAGERS OF CIH, THE DEALER MANAGERS, THE INFORMATION AGENT OR THE DEPOSITARY MAKES ANY RECOMMENDATION TO YOU AS TO WHETHER YOU SHOULD TENDER OR REFRAIN FROM TENDERING YOUR SHARES OR AS TO THE PURCHASE PRICE OR PURCHASE PRICES AT WHICH YOU MAY CHOOSE TO TENDER YOUR SHARES. YOU MUST MAKE YOUR OWN DECISION AS TO WHETHER TO TENDER YOUR SHARES AND, IF SO, HOW MANY SHARES TO TENDER AND THE PURCHASE PRICE OR PURCHASE PRICES AT WHICH YOU WILL TENDER THEM.

Except as disclosed in this Offer to Purchase, the Company currently has no plans, proposals or negotiations that relate to or would result in:

- any extraordinary transaction, such as a merger, reorganization or liquidation, involving the Company or any of its subsidiaries, other than wholly internal transactions between and among wholly owned subsidiaries of the Company;
- any purchase, sale or transfer of an amount of the Company's assets or any of our subsidiaries' assets which is material to the Company and its subsidiaries, taken as a whole;
- any material change in the present Board of Directors or management or any plans or proposals to change the number or the terms of directors (although the Company may fill vacancies arising on the Board) or to change any material term of the employment contract of any executive officer;
- any material change in the Company's present dividend rate or policy, indebtedness or capitalization, corporate structure or business;
- any class of the Company's equity securities ceasing to be authorized to be listed on the New York Stock Exchange;

- the termination or suspension of the Company's obligation to file reports under Sections 13(a) or 15(d) of the Exchange Act;
- the acquisition or disposition by any person of the Company's securities;
- any changes in the Company's charter, bylaws or other governing instruments or other actions that could impede the acquisition of control of the Company; or
- any material change in the Company's corporate structure or business.

Nothing in this Offer will preclude us from pursuing, developing or engaging in future plans, proposals or negotiations that relate to or would result in one or more of the foregoing events, subject to applicable law.

3. Procedures for Tendering Shares.

Proper Tender of Shares. For shares to be tendered pursuant to the Offer, the certificates for such shares (or confirmation of receipt of such shares pursuant to the procedure for book-entry transfer set forth below), together with a properly completed and duly executed Letter of Transmittal (or a manually signed facsimile of the Letter of Transmittal), including any required signature guarantees, or an "Agent's Message" (as defined below), and any other documents required by the Letter of Transmittal, must be received before 5:00 p.m., New York City time, on Tuesday, April 3, 2007 by the Depository at its address set forth on the back cover of this Offer to Purchase.

In the alternative, the tendering stockholder must, before the expiration date, comply with the guaranteed delivery procedures described below.

In accordance with Instruction 5 of the Letter of Transmittal, stockholders desiring to tender shares under the Offer must complete the section captioned "Price (In Dollars) Per Share At Which Shares Are Being Tendered" by either (1) checking the box in the section entitled "Shares Tendered At Price Determined Under The Offer" or (2) checking one of the boxes in the section entitled "Shares Tendered At Price Determined By Stockholder," indicating the price at which shares are being tendered.

Stockholders who desire to tender shares at more than one price must complete a separate Letter of Transmittal for each price at which shares are tendered. However, the same shares cannot be tendered (unless properly withdrawn previously in accordance with Section 4) at more than one price. To tender shares properly, one and only one box must be checked in the section captioned "Price (In Dollars) Per Share At Which Shares Are Being Tendered" in the Letter of Transmittal.

If tendering stockholders wish to maximize the chance that we will purchase their shares, they should check the box in the section entitled "Shares Tendered At Price Determined Under The Offer" in the Letter of Transmittal under the section captioned "Price (In Dollars) Per Share At Which Shares Are Being Tendered." If you agree to accept the purchase price determined in the Offer, your shares will be deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. You should understand that this election may effectively lower the Final Purchase Price and could result in your shares being purchased at the minimum price of \$28.00 per share. If tendering stockholders wish to indicate a specific price (in multiples of \$0.25) at which their shares are being tendered, they must check the appropriate box in the section entitled "Shares Tendered At Price Determined By Stockholder" in the section captioned "Price (In Dollars) Per Share At Which Shares Are Being Tendered" in the Letter of Transmittal. Tendering stockholders should be aware that this election could mean that none of their shares will be purchased if they check a box other than a box representing the price at or below the Final Purchase Price. In addition, "odd lot holders" who tender all of their shares must complete the section entitled "Odd Lots" in the Letter of Transmittal to qualify for the preferential treatment available to "odd lot holders" as set forth in Section 1.

Stockholders holding their shares through a broker, dealer, commercial bank, trust company or other nominee must contact the nominee in order to tender their shares. Stockholders who hold shares through nominees are urged to consult their nominees to determine whether transaction costs may apply if stockholders tender shares through the nominees and not directly to the Depository.

Stockholders may tender shares subject to the condition that all, or a specified minimum number of shares, be purchased. Any stockholder desiring to make such a conditional tender should so indicate in the box entitled "Conditional Tender" in the Letter of Transmittal. It is the tendering stockholder's responsibility to determine the minimum number of shares to be

purchased. Stockholders should consult their own financial and tax advisors with respect to the effect of proration of the Offer and the advisability of making a conditional tender. See Section 6 and Section 13.

Signature Guarantees and Method of Delivery. No signature guarantee is required if:

- the Letter of Transmittal is signed by the registered holder of the shares (which term, for purposes of this Section 3, will include any participant in the Book-Entry Transfer Facility whose name appears on a security position listing as the owner of the shares) tendered and such holder has not completed either the section entitled “Special Payment Instructions” or the section entitled “Special Delivery Instructions” in the Letter of Transmittal; or
- shares are tendered for the account of a bank, broker, dealer, credit union, savings association or other entity which is a member in good standing of the Securities Transfer Agents Medallion Program or an “eligible guarantor institution,” as the term is defined in Exchange Act Rule 17Ad-15, each of the foregoing constituting an “Eligible Institution.” See Instruction 1 of the Letter of Transmittal.

If a certificate for shares is registered in the name of a person other than the person executing the Letter of Transmittal, or if payment is to be made, or shares not purchased or tendered are to be issued, to a person other than the registered holder, then the certificate must be endorsed or accompanied by an appropriate stock power, signed in either case exactly as the name of the registered holder appears on the certificate, with the signature guaranteed by an Eligible Institution.

Payment for shares tendered and accepted for payment pursuant to the Offer will be made only after timely receipt by the Depository of:

- one of (a) certificates for the shares or (b) a timely confirmation of the book-entry transfer of the shares into the Depository’s account at the Book-Entry Transfer Facility as described below;
- one of (a) a properly completed and duly executed Letter of Transmittal or a manually signed facsimile of the Letter of Transmittal, including any required signature guarantees or (b) an Agent’s Message (as defined below) in the case of a book-entry transfer; and
- any other documents required by the Letter of Transmittal.

The method of delivery of all documents, including certificates for shares, the Letter of Transmittal and any other required documents, is at the election and risk of the tendering stockholder. If delivery is by mail, then registered mail with return receipt requested, properly insured, is recommended. In all cases, sufficient time should be allowed to ensure timely delivery.

All deliveries in connection with the Offer, including a Letter of Transmittal and certificates for shares, must be made to the Depository and not to us, the Dealer Managers, the Information Agent or the Book-Entry Transfer Facility. ANY DOCUMENTS DELIVERED TO US, THE DEALER MANAGERS, THE INFORMATION AGENT OR THE BOOK-ENTRY TRANSFER FACILITY WILL NOT BE FORWARDED TO THE DEPOSITARY AND WILL NOT BE DEEMED TO BE PROPERLY TENDERED.

Book-Entry Delivery. The Depository will establish an account with respect to the shares for purposes of the Offer at the Book-Entry Transfer Facility within two business days after the date of this Offer to Purchase, and any financial institution that is a participant in the Book-Entry Transfer Facility’s system may make book-entry delivery of the shares by means of a book-entry transfer by causing the Book-Entry Transfer Facility to transfer shares into the Depository’s account in accordance with the Book-Entry Transfer Facility’s procedures for transfer. Although delivery of shares may be effected through a book-entry transfer into the Depository’s account at the Book-Entry Transfer Facility, a properly completed and duly executed Letter of Transmittal or a manually signed facsimile of the Letter of Transmittal, including any required signature guarantees, or an Agent’s Message, and any other required documents must, in any case, be transmitted to and received by the Depository at its address set forth on the back cover of this Offer to Purchase before the expiration date, or the tendering stockholder must comply with the guaranteed delivery procedure described below. Delivery of the Letter of Transmittal and any other required documents to the Book-Entry Transfer Facility does not constitute delivery to the Depository.

The term “Agent’s Message” means a message transmitted by the Book-Entry Transfer Facility to, and received by, the Depository, which states that the Book-Entry Transfer Facility has received an express acknowledgment from the participant in the Book-Entry Transfer Facility tendering the shares that such participant has received and agrees to be bound by the terms of the Letter of Transmittal and that we may enforce such agreement against the participant.

Guaranteed Delivery. If you wish to tender shares in the Offer and your certificates for shares are not immediately available or the procedures for book-entry transfer cannot be completed on a timely basis or time will not permit all required documents to reach the Depository prior to the expiration date, your tender may be effected if all the following conditions are met:

- your tender is made by or through an eligible institution;
- a properly completed and duly executed Notice of Guaranteed Delivery in the form we have provided is received by the Depository, as provided below, prior to the expiration date; and
- the Depository receives at one of its addresses listed on the back cover of this Offer to Purchase and within the period of three trading days after the date of execution of that Notice of Guaranteed Delivery, either: (i) the certificates representing the shares being tendered, in the proper form for transfer, together with all other required documents and a Letter of Transmittal, which has been properly completed and duly executed and includes all signature guarantees required; or (ii) confirmation of book-entry transfer of the shares into the Depository's account at the book-entry transfer facility, together with all other required documents and either a Letter of Transmittal, which has been properly completed and duly executed and includes all signature guarantees required, or an Agent's Message.

A Notice of Guaranteed Delivery must be delivered to the Depository by hand, overnight courier, facsimile transmission or mail before the expiration date and must include a guarantee by an eligible institution in the form set forth in the Notice of Guaranteed Delivery.

Return of Unpurchased Shares. If any tendered shares are not purchased under the Offer or are properly withdrawn before the expiration date, or if less than all shares evidenced by a stockholder's certificates are tendered, we will return certificates for unpurchased shares promptly after the expiration or termination of the Offer or, in the case of shares tendered by book-entry transfer at the Book-Entry Transfer Facility, the shares will be credited to the appropriate account maintained by the tendering stockholder at the Book-Entry Transfer Facility, in each case without expense to the stockholder.

Determination of Validity; Rejection of Shares; Waiver of Defects; No Obligation to Give Notice of Defects. All questions as to the number of shares to be accepted, the Final Purchase Price to be paid for shares to be accepted and the validity, form, eligibility (including time of receipt) and acceptance for payment of any tender of shares will be determined by us, in our sole discretion, and our determination will be final and binding on all parties. We reserve the absolute right to reject any or all tenders of any shares that we determine are not in proper form or the acceptance for payment of or payment for which may, in the opinion of our counsel, be unlawful. We also reserve the absolute right to waive any of the conditions of the Offer on or prior to the expiration date, or any defect or irregularity in any tender with respect to any particular shares or any particular stockholder (whether or not we waive similar defects or irregularities in the case of other stockholders), and our interpretation of the terms of the Offer will be final and binding on all parties. In the event a condition is waived with respect to any particular stockholder, the same condition will be waived with respect to all stockholders. No tender of shares will be deemed to have been properly made until all defects or irregularities have been cured by the tendering stockholder or waived by us. We will not be liable for failure to waive any condition of the Offer, or any defect or irregularity in any tender of shares. Neither we nor the Dealer Managers, the Depository, the Information Agent or any other person will be obligated to give notice of any defects or irregularities in tenders, nor will any of the foregoing incur any liability for failure to give any such notification.

Tendering Stockholder's Representation and Warranty; Our Acceptance Constitutes an Agreement. It is a violation of Exchange Act Rule 14e-4 for a person, directly or indirectly, to tender shares for that person's own account unless, at the time of tender and at the end of the proration period or period during which shares are accepted by lot (including any extensions of such period), the person so tendering (1) has a "net long position" equal to or greater than the amount of common stock tendered in (a) common stock or (b) other securities convertible into or exchangeable or exercisable for common stock and, upon acceptance of the tender, will acquire the common stock by conversion, exchange or exercise and (2) will deliver or cause to be delivered the common stock in accordance with the terms of the Offer. Rule 14e-4 also provides a similar restriction applicable to a tender on behalf of another person.

A tender of Common Stock in accordance with any of the procedures described above will constitute the tendering stockholder's acceptance of the terms and conditions of the Offer, as well as the tendering stockholder's representation and warranty to us that (1) the stockholder has a "net long position," within the meaning of Rule 14e-4 promulgated under the Exchange Act, in the Common Stock, or equivalent securities at least equal to the Common Stock, being tendered, and (2) the tender of Common Stock complies with Rule 14e-4. Our acceptance for payment of Common Stock tendered pursuant to the

Offer will constitute a binding agreement between the tendering stockholder and us on the terms and subject to the conditions of the Offer.

Lost or Destroyed Certificates. Stockholders whose certificates for part or all of their shares have been lost, destroyed or stolen may contact Computershare Trust Company, N.A., the Depository and transfer agent for the shares, at the address set forth on the back cover of this Offer to Purchase for instructions to obtain a replacement certificate. That certificate will then be required to be submitted together with the Letter of Transmittal in order to receive payment for shares that are tendered and accepted for payment. A bond may be required to be posted by the stockholder to secure against the risk that the certificates may be subsequently recirculated. The Letter of Transmittal and related documents cannot be processed until the procedures for replacing lost or destroyed certificates have been followed. Stockholders are requested to contact the Depository immediately in order to permit timely processing of this documentation. Certificates for shares, together with a properly completed Letter of Transmittal and any other documents required by the Letter of Transmittal, must be delivered to the Depository and not to us, the Dealer Managers or the Information Agent. Any certificates delivered to us, the Dealer Managers or the Information Agent will not be forwarded to the Depository and will not be deemed to be properly tendered.

Procedures for Participants in the Celanese Americas Retirement Savings Plan. A participant in the Celanese Americas Retirement Savings Plan, which we refer to as the 401(k) Plan, may instruct State Street Bank and Trust Company (“State Street”), as trustee of the 401(k) Plan, to tender some or all of the shares allocable to the units in the participant’s account by completing the Director Form in accordance with the instructions in the “Letter to Participants in the Celanese Americas Retirement Savings Plan” furnished separately to participants in the 401(k) Plan and returning it to State Street in accordance with those instructions. All documents furnished to stockholders generally in connection with the Offer will be made available to participants whose plan accounts are credited with shares.

Participants in the 401(k) Plan cannot use the Letter of Transmittal to direct the tender of shares allocable to units in their 401(k) Plan, but must use the Director Form included in the separate instruction letter sent to them.

Participants in the 401(k) Plan who also hold shares outside of the plan, however, must (i) use the Letter of Transmittal to tender shares held outside of the plan and (ii) complete the Director Form according to the instructions in the “Letter to Participants in the Celanese Americas Retirement Savings Plan” for shares allocable to units held in their 401(k) Plan. The 401(k) Plan is prohibited by law from selling shares to the Company for a price that is less than the prevailing market price of the Common Stock. Accordingly, if a participant elects to tender shares allocable to units at a price that is lower than the closing price of the Common Stock on the last trading day before the date the Offer expires, the tender price a participant elects will be deemed to have been increased to the closest tender price that is not less than the closing price of the Common Stock on the New York Stock Exchange on the date the Offer expires. This could result in a participant’s shares allocable to units in the participant’s plan account not being purchased in the Offer. If the closing price of the Common Stock on the last trading day before the date the Offer expires is greater than the maximum price available in the offer, none of the shares allocable to units in the participant’s plan account will be tendered and a participant’s tender will be deemed to have been withdrawn.

The proceeds received by the 401(k) Plan from any tender of shares allocable to units in a participant’s plan account will remain in the 401(k) Plan and may be withdrawn only in accordance with the terms of the 401(k) Plan.

Participants in the 401(k) Plan are urged to read the separate “Letter to Participants in the Celanese Americas Retirement Savings Plan” and related materials carefully.

Backup Withholding. Under the United States federal income tax laws, payments to a tendering stockholder may be subject to “backup withholding” at the applicable statutory rate (currently 28%), unless a tendering stockholder:

- provides a correct taxpayer identification number (which, for an individual stockholder, is the stockholder’s social security number) and any other required information; or
- is an exempt recipient and, when required, demonstrates this fact and otherwise complies with applicable requirements of the backup withholding rules.

A stockholder that does not provide a correct taxpayer identification number may be subject to penalties imposed by the Internal Revenue Service (the “IRS”). To prevent backup withholding on cash payable under the Offer, each stockholder should provide the Depository with his or her correct taxpayer identification number and certify that he or she is not subject to backup withholding by completing the Substitute IRS Form W-9 included in the Letter of Transmittal. Non-United States Holders

should complete and sign the appropriate IRS Form W-8, a copy of which may be obtained from the Depository, in order to avoid backup withholding. See Section 13 and Instruction 10 to the Letter of Transmittal.

Backup withholding is not an additional tax. Taxpayers may use amounts withheld as a credit against their United States federal income tax liability or may claim a refund of such amounts if they timely provide certain required information to the IRS.

United States Federal Withholding Tax on Payments to Non-United States Holders.

Non-United States Holders (as defined in Section 13) may be subject to a 30% United States federal withholding tax on payments received pursuant to the Offer. As described in Section 13, a sale of shares pursuant to the Offer may qualify for sale or exchange treatment or may constitute a taxable dividend, depending on a particular stockholder's facts and circumstances. The Depository generally will treat payments made to Non-United States Holders pursuant to the Offer as taxable dividends. Accordingly, in compliance with United States federal income tax laws, the Depository will withhold 30% of the gross proceeds payable to a Non-United States Holder unless the Non-United States Holder provides the Depository with (i) a properly executed IRS Form W-8BEN (or other applicable Form W-8) certifying that it is entitled to a reduced rate of withholding under an applicable tax treaty or (ii) a properly executed IRS Form W-8ECI certifying that it is exempt from withholding because the payment is effectively connected with the Non-United States Holder's conduct of a trade or business in the United States. A Non-United States Holder may be eligible to obtain a refund of all or a portion of any tax withheld if its sale of shares of Common Stock pursuant to the Offer satisfies the requirements for sale or exchange treatment described in Section 13 or the Non-United States Holder is otherwise able to establish that no tax or a reduced amount of tax is due.

Non-United States Holders are urged to consult their tax advisors regarding the application of United States federal income tax withholding, including eligibility for a withholding tax reduction or exemption, and the refund procedure.

4. Withdrawal Rights.

Except as otherwise provided in this Section 4, tenders of shares pursuant to the Offer are irrevocable. Shares tendered pursuant to the Offer may be withdrawn at any time before the expiration date and, unless we have accepted tendered shares for payment under the Offer, may also be withdrawn at any time after 5:00 p.m., New York City time, on May 1, 2007.

For a withdrawal to be effective, a notice of withdrawal must be in written form and must be received in a timely manner by the Depository at one of its addresses set forth on the back cover of this Offer to Purchase. Any notice of withdrawal must specify the name of the tendering stockholder; the number of shares to be withdrawn; and the name of the registered holder of the shares. If the certificates for shares to be withdrawn have been delivered or otherwise identified to the Depository, then, before the release of the certificates, the tendering stockholder must also submit the serial numbers shown on the particular certificates for shares to be withdrawn and the signature(s) on the notice of withdrawal must be guaranteed by an Eligible Institution (except in the case of shares tendered for the account of an Eligible Institution). If shares have been tendered pursuant to the procedure for book-entry transfer described in Section 3, the notice of withdrawal also must specify the name and the number of the account at the Book-Entry Transfer Facility to be credited with the withdrawn shares and must otherwise comply with the Book-Entry Transfer Facility's procedures.

We will determine all questions as to the form and validity, including the time of receipt, of any notice of withdrawal, in our sole discretion, which determination will be final and binding on all parties. Neither we nor the Dealer Managers, the Depository, the Information Agent or any other person will be obligated to give notice of any defects or irregularities in any notice of withdrawal, nor will any of the foregoing incur liability for failure to give any such notification. Withdrawals may not be rescinded, and any shares properly withdrawn will be deemed not properly tendered for purposes of the Offer. However, withdrawn shares may be re-tendered before the expiration date by again following one of the procedures described in Section 3.

If we extend the Offer, are delayed in our purchase of shares or are unable to purchase shares pursuant to the Offer for any reason, then, without prejudice to our rights under the Offer, the Depository may, subject to applicable law, retain tendered shares on our behalf, and the shares may not be withdrawn except to the extent tendering stockholders are entitled to withdrawal rights as described in this Section 4. Our reservation of the right to delay payment for shares that we have accepted for payment is limited by Exchange Act Rule 13e-4(f)(3), which requires that we must pay the consideration offered or return the shares tendered promptly after termination or withdrawal of the Offer.

If you are a participant in the 401(k) Plan, you may withdraw the tender of any shares allocable to the units in your individual 401(k) Plan account you have tendered at any time before 4:00 p.m., New York City time, on Thursday, March 29, 2007, unless we extend the Offer, in which case you may withdraw the tender of shares allocable to the units in your individual 401(k) Plan account until 4:00 p.m., New York City time, on the day which is three business days prior to the expiration of the Offer, as extended. Participants desiring to withdraw their tender must follow the instructions set forth in the “Letter to Participants in Celanese Americas Retirement Savings Plan” sent to participants along with this Offer.

5. Purchase of Shares and Payment of Purchase Price.

On the terms and subject to the conditions of the Offer, promptly following the expiration date, we will:

- determine the Final Purchase Price, taking into account the number of shares tendered and the prices specified by tendering stockholders; and
- accept for payment and pay for (and thereby purchase) up to 11,279,243 shares (or such greater number of shares as we may elect to purchase, subject to applicable law) properly tendered at prices at or below the Final Purchase Price and not properly withdrawn. We may purchase an additional amount of shares not to exceed 2% of the outstanding shares (approximately 3,192,861 shares as of March 2, 2007) without amending or extending the Offer.

For purposes of the Offer, we will be deemed to have accepted for payment (and therefore purchased), subject to the “odd lot” priority, proration and conditional tender provisions of the Offer, shares that are properly tendered at or below the Final Purchase Price and not properly withdrawn only when, as and if we give oral or written notice to the Depository of our acceptance of the shares for payment pursuant to the Offer.

On the terms and subject to the conditions of the Offer, promptly after the expiration date, we will accept for purchase and pay a single per share purchase price for all of the shares accepted for payment in accordance with the Offer. In all cases, payment for shares tendered and accepted for payment in accordance with the Offer will be made promptly, subject to possible delay due to proration, but only after timely receipt by the Depository of:

- certificates for shares or a timely confirmation of a book-entry transfer of shares into the Depository’s account at the Book-Entry Transfer Facility;
- a properly completed and duly executed Letter of Transmittal (or a manually signed facsimile of the Letter of Transmittal) or an Agent’s Message in the case of book-entry transfer; and
- any other documents required by the Letter of Transmittal.

We will pay for shares purchased pursuant to the Offer by depositing the aggregate purchase price for the shares with the Depository, which will act as agent for tendering stockholders for the purpose of receiving payment from us and transmitting payment to the tendering stockholders. In the event of proration, the Depository will determine the proration factor and pay for those tendered shares accepted for payment promptly after the expiration date. Certificates for all shares tendered and not purchased, including all shares tendered at prices in excess of the Final Purchase Price and shares not purchased due to proration or conditional tenders, will be returned, or, in the case of shares tendered by book-entry transfer, will be credited to the account maintained with the Book-Entry Transfer Facility by the participant who delivered the shares, to the tendering stockholder promptly after the expiration or termination of the Offer at our expense.

Under no circumstances will interest be paid on the Final Purchase Price for the shares, regardless of any delay in making payment. In addition, if certain events occur, we may not be obligated to purchase shares pursuant to the Offer. See Section 7.

We will pay all stock transfer taxes, if any, payable on the transfer to us of shares purchased pursuant to the Offer. If, however, payment of the Final Purchase Price is to be made to, or (in the circumstances permitted by the Offer) if unpurchased shares are to be registered in the name of, any person other than the registered holder, or if tendered certificates are registered in the name of any person other than the person signing the Letter of Transmittal, the amount of all stock transfer taxes, if any (whether imposed on the registered holder or the other person), payable on account of the transfer to the person will be deducted from the Final Purchase Price unless satisfactory evidence of the payment of the stock transfer taxes, or exemption from payment of the stock transfer taxes, is submitted. See Instruction 7 of the Letter of Transmittal.

6. Conditional Tender of Shares.

Subject to the exception for “odd lot holders,” in the event of an over-subscription of the Offer, shares tendered at or below the Final Purchase Price prior to the expiration date will be subject to proration. See Section 1. As discussed in Section 13, the number of shares to be purchased from a particular stockholder may affect the tax treatment of the purchase to the stockholder and the stockholder’s decision whether to tender. Accordingly, a stockholder may tender shares subject to the condition that a specified minimum number of the stockholder’s shares tendered pursuant to a Letter of Transmittal must be purchased if any shares tendered are purchased. Any stockholder desiring to make a conditional tender must so indicate in the box entitled “Conditional Tender” in the Letter of Transmittal, and, if applicable, in the Notice of Guaranteed Delivery.

We urge each stockholder to consult with his or her own financial or tax advisors with respect to the advisability of making a conditional tender.

Any tendering stockholder wishing to make a conditional tender must calculate and appropriately indicate the minimum number of shares that must be purchased from that stockholder if any are to be purchased. After the Offer expires, if more than 11,279,243 shares (or such greater number of shares as we may elect to purchase, subject to applicable law) are properly tendered and not properly withdrawn, so that we must prorate our acceptance of and payment for tendered shares, we will calculate a preliminary proration percentage based upon all shares properly tendered, conditionally or unconditionally. If the effect of this preliminary proration would be to reduce the number of shares to be purchased from any stockholder below the minimum number specified, the conditional tender will automatically be regarded as withdrawn (except as provided in the next paragraph). All shares tendered by a stockholder subject to a conditional tender pursuant to the Letter of Transmittal and regarded as withdrawn as a result of proration will be returned promptly after the expiration date at our expense.

After giving effect to these withdrawals, we will accept the remaining shares properly tendered, conditionally or unconditionally, on a pro rata basis, if necessary. If conditional tenders would otherwise be regarded as withdrawn and would cause the total number of shares to be purchased to fall below 11,279,243 shares (or such greater number of shares as we may elect to purchase, subject to applicable law) then, to the extent feasible, we will select enough of the conditional tenders that would otherwise have been deemed withdrawn to permit us to purchase 11,279,243 shares (or such greater number of shares as we may elect to purchase, subject to applicable law). In selecting among the conditional tenders, we will select by random lot, treating all tenders by a particular taxpayer as a single lot, and will limit our purchase in each case to the designated minimum number of shares to be purchased.

7. Conditions of the Offer.

The Offer is not conditioned on any minimum number of shares being tendered. Notwithstanding any other provision of the Offer, we will not be required to accept for payment, purchase or pay for any shares tendered, and may terminate or amend the Offer or may postpone the acceptance for payment of or the payment for shares tendered, subject to Exchange Act Rule 13e-4(f)(3), which requires that we must pay the consideration offered or return the shares tendered promptly after termination or withdrawal of the Offer, if at any time on or after the commencement of the Offer and prior to the expiration date any of the following events have occurred (or are determined by us to have occurred) that, in our reasonable judgment and regardless of the circumstances giving rise to the event or events (including any action or inaction by us), makes it inadvisable to proceed with the Offer or with acceptance for payment or payment for the shares in the Offer:

- there has been threatened, instituted or pending any action, suit or proceeding by any government or governmental, regulatory or administrative agency, authority or tribunal or by any other person, domestic, foreign or supranational, before any court, authority, agency or other tribunal that directly or indirectly:
- challenges or seeks to make illegal, or to delay or otherwise directly or indirectly to restrain, prohibit or otherwise affect the consummation of the Offer, the acquisition of some or all of the shares pursuant to the Offer or otherwise relates in any manner to the Offer; or
- in our reasonable judgment, could materially and adversely affect the Company’s and its subsidiaries’ business, condition (financial or otherwise), income, operations or prospects, taken as a whole, or otherwise materially impair our ability to purchase some or all of the shares pursuant to the Offer;
- there has been any action threatened, pending or taken, including any settlement, or any approval withheld, or any statute, rule, regulation, judgment, order or injunction threatened, invoked, proposed, sought, promulgated, enacted, entered, amended, enforced or deemed to be applicable to the Offer or us or any of our subsidiaries, including any

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settlement, by any court, government or governmental, regulatory or administrative authority, agency or tribunal, domestic, foreign or supranational, that, in our reasonable judgment, could directly or indirectly:

- make the acceptance for payment of, or payment for, some or all of the shares illegal or otherwise restrict or prohibit consummation of the Offer;
- delay or restrict our ability, or render us unable, to accept for payment or pay for some or all of the shares to be purchased pursuant to the Offer; or
- materially and adversely affect the Company's or its subsidiaries' or our affiliates' business, condition (financial or otherwise), income, operations or prospects;
- there has occurred any of the following:
 - any general suspension of trading in, or limitation on prices for, securities on any United States national securities exchange or in the over-the-counter market;
 - the declaration of a banking moratorium or any suspension of payments in respect of banks in the United States, whether or not mandatory;
 - a material change in United States or any other currency exchange rates or a suspension of or limitation on the markets therefor;
 - a decrease of more than 10% in the market price for shares of the Common Stock or in the Dow Jones Industrial Average, the Nasdaq Global Market Composite Index or Standard & Poor's Composite Index of 500 Industrial Companies measured from the close of trading on March 2, 2007, the last trading day prior to announcement of the Offer shall not have occurred;
 - the commencement of a war, armed hostilities or other international or national calamity on or after March 6, 2007, including, but not limited to, an act of terrorism;
 - any material escalation of any war or armed hostilities which had commenced prior to March 6, 2007;
 - any limitation, whether or not mandatory, by any governmental, regulatory or administrative agency or authority on, or any event that, in our reasonable judgment, could materially affect, the extension of credit by banks or other lending institutions in the United States;
 - any change in the general political, market, economic or financial conditions, domestically or internationally, that is reasonably likely to materially and adversely affect the Company's business or the trading in the Company's shares; or
 - in the case of any of the foregoing existing at the time of the commencement of the Offer, a material acceleration or worsening thereof;
- a tender or exchange offer for any or all of the Company's shares (other than this Offer), or any merger, acquisition, business combination or other similar transaction with or involving the Company or any of its subsidiaries, has been proposed, announced or made by any person or has been publicly disclosed;
- we learn that:
 - any entity, "group" (as that term is used in Section 13(d)(3) of the Exchange Act) or person has acquired or proposes to acquire beneficial ownership of more than 5% of the Company's outstanding shares, whether through the acquisition of stock, the formation of a group, the grant of any option or right, or otherwise (other than as and to the extent disclosed in a Schedule 13D or Schedule 13G filed with the SEC on or before March 2, 2007);
 - any entity, group or person who has filed a Schedule 13D or Schedule 13G with the SEC on or before March 2, 2007, has acquired or proposes to acquire, whether through the acquisition of stock, the formation of a group, the grant of any option or right, or otherwise (other than by virtue of the Offer made hereby), beneficial ownership of an additional 2% or more of the Company's outstanding shares;
 - any person, entity or group has filed a Notification and Report Form under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, reflecting an intent to acquire the Company or any shares of Common Stock, or has

made a public announcement reflecting an intent to acquire the Company or any of its subsidiaries or any of its or their respective assets or securities;

- any change or changes have occurred or are threatened in the Company’s or its subsidiaries’ or affiliates’ business, condition (financial or otherwise), properties, assets, income, operations or prospects that, in our reasonable judgment, has or could have a material adverse effect on the Company or any of its subsidiaries or affiliates or the benefits of the Offer to us;
- any approval, permit, authorization, favorable review or consent of any governmental entity required to be obtained in connection with the Offer shall not have been obtained on terms satisfactory to us in our reasonable discretion; or
- we determine that the consummation of the Offer and the purchase of the shares may (1) cause the Common Stock to be held of record by less than 300 persons, or (2) cause the Common Stock to be delisted from the New York Stock Exchange or to be eligible for deregistration under the Exchange Act.
- Neither the Company nor its advisors shall have determined, whether due to the amount of shares tendered or to a change in circumstances, that the Company’s ability to effect or realize benefits from the Reorganization may be adversely impacted.
- Neither the Company nor its advisors shall have determined that the Offer violates the Company’s financing arrangements then in effect.

The conditions referred to above are for our sole benefit and may be asserted by us regardless of the circumstances giving rise to any such condition, and may be waived by us, in whole or in part, at any time and from time to time in our reasonable discretion. Our failure at any time to exercise any of the foregoing rights will not be deemed a waiver of any right, and each such right will be deemed an ongoing right that may be asserted at any time and from time to time. In certain circumstances, if we waive any of the conditions described above, we may be required to extend the expiration date. Any determination by us concerning the events described above will be final and binding on all parties. All conditions will be satisfied or waived on or prior to the expiration date. See Section 14.

8. Price Range of Shares; Dividends.

The Company’s Common Stock is listed and traded on the New York Stock Exchange under the trading symbol “CE.” The following table sets forth, for the fiscal quarters indicated, the high and low per share sales prices of the Common Stock on the New York Stock Exchange.

	<u>High</u>	<u>Low</u>
2005		
First Quarter	\$18.65	\$15.10
Second Quarter	18.16	13.54
Third Quarter	20.06	15.88
Fourth Quarter	19.76	15.58
2006		
First Quarter	\$22.00	\$18.82
Second Quarter	22.75	18.50
Third Quarter	20.70	16.80
Fourth Quarter	26.33	17.45
2007		
First Quarter (through March 2, 2007)	\$30.10	\$24.50

Pursuant to the policy adopted by the Company’s Board of Directors in July 2005, we paid quarterly dividends of \$0.04 per share on February 1, 2006, May 1, 2006, August 1, 2006, November 1, 2006 and February 1, 2007. Based on the number of outstanding shares of the Common Stock, the anticipated annual cash dividend is approximately \$26 million. However, there is no assurance that sufficient cash will be available in the future to pay such dividends. Further, such dividends payable to holders of the Common Stock cannot be declared or paid nor can any funds be set aside for the payment thereof, unless the Company has

paid or set aside funds for the payment of all accumulated and unpaid dividends with respect to the shares of the Company's preferred stock. The Company's Board of Directors may, at any time, modify or revoke our dividend policy on the Common Stock. Please refer to the section entitled "Dividend Policy" in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2006 for information on its dividend policy.

On March 2, 2007, the last full trading day before the announcement of the Offer, the last reported sale price for shares of Common Stock on the New York Stock Exchange was \$28.33 per share. **STOCKHOLDERS ARE URGED TO OBTAIN CURRENT MARKET QUOTATIONS FOR OUR COMMON STOCK.**

9. Source and Amount of Funds.

Assuming we purchase 11,279,243 shares in the Offer and the additional 1,835,511 shares from Blackstone at the maximum specified purchase price of \$30.50 per share, approximately \$400 million will be required to purchase such shares. We intend to use working capital, including cash on hand, to purchase shares in the Offer and to pay all fees and expenses applicable to the Offer.

10. Certain Information Concerning Us.

The Company is subject to the informational filing requirements of the Exchange Act which obligates it to file reports, statements and other information with the SEC relating to our business, financial condition and other matters. Information, as of particular dates, concerning its directors and officers, their remuneration, options granted to them, the principal holders of our securities and any material interest of these persons in transactions with the Company is required to be disclosed in proxy statements distributed to the Company's stockholders and filed with the SEC. As required by Exchange Act Rule 13e-4(c)(2), we have also filed with the SEC an Issuer Tender Offer Statement on Schedule TO ("the Schedule TO"), which includes additional information relating to the Offer.

These reports, statements and other information can be inspected and copied at the public reference facilities maintained by the SEC at 100 F Street, N.E., Washington, D.C. 20549. Copies of this material may also be obtained by mail, upon payment of the SEC's customary charges, from the Public Reference Section of the SEC at 100 F Street, N.E., Washington, D.C. 20549. The SEC also maintains a web site on the Internet at <http://www.sec.gov> that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC, including the Schedule TO and documents incorporated by reference. You may obtain information about the Public Reference Room by calling the SEC at 1-800-SEC-0330. These reports, proxy statements and other information concerning us also can be inspected at the offices of the New York Stock Exchange at 20 Broad Street, New York, New York 10005.

Incorporation by Reference. The rules of the SEC allow us to "incorporate by reference" information into this document, which means that we can disclose important information to you by referring you to another document filed separately with the SEC. We incorporate by reference each of the following documents:

<u>SEC Filings</u>	<u>Period or Date Filed</u>
Annual Report on Form 10-K	Year ended December 31, 2006
Current Reports on Form 8-K	January 8, 2007, February 9, 2007 and March 5, 2007

You can obtain any of the documents incorporated by reference in this document from us or from the SEC's web site at the address described above. Documents incorporated by reference are available from the Company without charge, excluding any exhibits to those documents, at the Company's principal executive office located at 1601 West LBJ Freeway, Dallas, Texas, 75234-6034, (972) 443-4000. Please be sure to include your complete name and address in your request. If you request any incorporated documents, the Company will mail them to you by first class mail, or another equally prompt means, within one business day after receiving your request.

The business address of CIH is 9, rue Sainte Zithe, L-2763 Luxembourg and its telephone number is +352-268-90120.

11. Interests of Directors and Executive Officers; Transactions and Arrangements Concerning the Shares.

Beneficial Ownership. As of March 2, 2007, the Company had 159,643,063 issued and outstanding shares of Common Stock and 9,600,000 shares of 4.25% convertible perpetual preferred stock ("Preferred Stock"). The 11,279,243 shares that we are offering to purchase represent approximately 7% of the shares outstanding on March 2, 2007.

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As of March 2, 2007, the Company's directors and executive officers as a group beneficially owned 5,409,454 shares or approximately 3.41% of the total outstanding shares of the Common Stock plus the shares issuable upon the exercise of stock options held by the Company's directors and executive officers that are exercisable within 60 days after the date of this Offer to Purchase.

Based on the shares of Common Stock issued and outstanding, the following table sets forth the (i) beneficial ownership, as of March 2, 2007, of each executive officer and director of the Company, each person controlling the Company and each executive officer and director of any corporation or other person ultimately in control of the Company and (ii) assuming we purchase 11,279,243 shares of Common Stock in the Offer and 1,835,511 shares of Common Stock from Blackstone following the expiration of the Offer, the percentage beneficially owned by such persons after consummation of the Offer.

Name	As of March 2, 2007		Percentage Owned After Tender Offer (with above stated assumptions)
	Number of Shares of Common Stock* Beneficially Owned(1)	Percent of Class(1)	
David N. Weidman(2)	2,729,445	1.71%	1.86%
John J. Gallagher III(2)	350,900	**	**
Dr. Lyndon E. Cole(2)	1,067,061	**	**
Curtis S. Shaw(2)	287,100	**	**
Chinh E. Chu(3)	—	**	**
James E. Barlett(2)	27,065	**	**
David F. Hoffmeister(2)	—	**	**
Benjamin J. Jenkins(3)	—	**	**
Martin G. McGuinn(2)	15,000	**	**
Anjan Mukherjee(3)	—	**	**
Paul H. O'Neill(2)	22,605	**	**
James A. Quella(3)	—	**	**
Daniel S. Sanders(2)	32,065	**	**
John K. Wulff(2)	—	**	**
All directors and officers as a group	5,409,454	3.39%	3.69%
Affiliates of The Blackstone Group L.P.(4)	22,435,610	14.05%	15.31%
Stephen A. Schwarzman(4)	22,435,610	14.05%	15.31%
Peter G. Peterson(4)	22,435,610	14.05%	15.31%

* The Company has 9,600,000 shares of issued and outstanding Preferred Stock which are convertible into shares of Common Stock at any time at a conversion rate of 1.25 shares of Common Stock for each share of Preferred Stock, subject to adjustments.

** Less than 1 percent of shares of Common Stock outstanding (excluding, in the case of all Directors and executive officers individually and as a group, shares beneficially owned by the affiliates of Blackstone and BA Capital Investors Sidecar Fund, LP).

- (1) For purposes of this table, a person or group of persons is deemed to have "beneficial ownership" of any shares as of a given date which such person has the right to acquire within 60 days after such date. For purposes of computing the percentage of outstanding shares held by each person or group of persons named above on a given date, any security which such person or persons has the right to acquire within 60 days after such date is deemed to be outstanding, but is not deemed to be outstanding for the purpose of computing the percentage ownership of any other person.
- (2) The address for each of Messrs. Weidman, Gallagher, Shaw, Cole, Barlett, Hoffmeister, O'Neill, Sanders, McGuinn and Wulff is c/o Celanese Corporation, 1601 West LBJ Freeway, Dallas, Texas 75234.
- (3) Mr. Chu is a Senior Managing Director, Mr. Quella is Senior Managing Director and Senior Operating Partner, Mr. Jenkins is Senior Managing Director and Mr. Mukherjee is a principal of The Blackstone Group L.P. Messrs. Chu, Quella, Jenkins and Mukherjee disclaim beneficial ownership of the shares held by affiliates of The Blackstone Group L.P. The address for each of Messrs. Chu, Quella, Jenkins and Mukherjee is c/o The Blackstone Group L.P., 345 Park Avenue, New York, NY 10154.

(4) Includes shares of Common Stock of the Company owned by Blackstone Capital Partners (Cayman) Ltd. 1 (“Cayman 1”), Blackstone Capital Partners (Cayman) Ltd. 2 (“Cayman 2”), and Blackstone Capital Partners (Cayman) Ltd. 3 (“Cayman 3” and collectively with Cayman 1 and Cayman 2, the “Cayman Entities”). Blackstone Capital Partners (Cayman) IV LP (“BCP IV”) owns 100% of Cayman 1. Blackstone Family Investment Partnership (Cayman) IV-A LP (“BFIP”) and Blackstone Capital Partners (Cayman) IV-A LP (“BCP IV-A”) collectively own 100% of Cayman 2. Blackstone Chemical Coinvest Partners (Cayman) LP (“BCCP” and, collectively with BCP IV, BFIP and BCP IV-A, the “Blackstone Funds”) owns 100% of Cayman 3. Blackstone Management Associates (Cayman) IV LP (“BMA”) is the general partner of each of the Blackstone Funds. Blackstone LR Associates (Cayman) IV Ltd. (“BLRA”) is the general partner of BMA and may, therefore, be deemed to have shared voting and investment power over shares of the Common Stock. Mr. Chu, who serves as a Director of the Company and is a member of the Supervisory Board of Celanese AG, is a non-controlling shareholder of BLRA and disclaims any beneficial ownership of shares of the Common Stock beneficially owned by BLRA. Messrs. Peter G. Peterson and Stephen A. Schwarzman are directors and controlling persons of BLRA and as such may be deemed to share beneficial ownership of shares of the Common Stock controlled by BLRA. Each of BLRA and Messrs. Peterson and Schwarzman disclaims beneficial ownership of such shares. On January 25, 2005, the Company granted to Blackstone Management Partners IV LLC (in lieu of granting such options to directors of the Company who are employees of Blackstone in connection with the Company’s regular director compensation arrangements) options to acquire an aggregate of 123,110 shares of Common Stock, of which options to acquire 92,333 shares are currently exercisable. Messrs. Peterson and Schwarzman are controlling persons of Blackstone Management Partners IV LLC and accordingly may be deemed to beneficially own the shares subject to such options. The exercise price for such options is \$16.00 per share. The address of each of the Cayman Entities, the Blackstone Funds, BMA and BLRA is c/o Walkers, P.O. Box 265 GT. George Town. Grand Cayman. The address of each of Messrs. Peterson and Schwarzman is c/o The Blackstone Group L.P., 345 Park Avenue, New York, NY 10154.

Agreements, Arrangements or Understandings. The Company’s directors and executive officers and CIH’s managers have advised us that they do not intend to tender their shares in the Offer.

Securities Transactions. Based on our records and on information provided to us by the Company’s directors, executive officers, affiliates and subsidiaries, none of the Company or any of its directors, executive officers, affiliates or subsidiaries, CIH or any of its managers, or, to the best of our knowledge, any of the Company’s subsidiaries’ directors or executive officers, has effected any transactions involving shares of Common Stock during the 60 days prior to March 6, 2007, except as provided below.

Agreement to Purchase Blackstone Shares. We entered into a stock purchase agreement with Blackstone dated March 2, 2007 (the “Stock Purchase Agreement”), prior to the first public announcement of the Offer, whereby we will purchase shares from Blackstone on the eleventh business day following the expiration of the Offer. We have agreed to purchase from Blackstone up to 1,835,511 shares of Common Stock (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price.

The percentage of Blackstone’s total holdings of Common Stock that we will purchase pursuant to the Stock Purchase Agreement will be equal to the percentage of the outstanding Common Stock (other than that held by Blackstone) that we are seeking in the Offer. If we increase or decrease the number of shares being purchased in the Offer (any such increase or decrease, the “TO Share Adjustment”), the aggregate number of shares of Common Stock to be purchased by us from Blackstone will be increased or decreased, respectively, by an amount equal to the TO Share Adjustment *multiplied* by a fraction, the numerator of which is 22,343,277 and the denominator of which is 137,299,786 (such fraction represents the percentage of the outstanding shares of Common Stock held of record by Blackstone divided by the total number of outstanding shares of Common Stock held of record by all stockholders other than Blackstone).

The per share price for the shares purchased from Blackstone will be the same as the per share price paid for shares purchased in the Offer. Blackstone owns of record 22,343,277 shares, which constitutes approximately 14% of the issued and outstanding Common Stock. Pursuant to the Stock Purchase Agreement, Blackstone has agreed not to tender any shares in the Offer. The preceding summary of the Stock Purchase Agreement is qualified in its entirety by the terms of the actual Stock Purchase Agreement, which is attached as Exhibit (d)(1) to the Schedule TO.

Blackstone representatives occupy four out of the eleven seats on the Board of Directors of the Company and abstained from voting to approve this Offer.

Equity Compensation Plans. The Celanese Corporation 2004 Stock Incentive Plan, adopted in December 2004, forms the basis of the equity-based incentive plan for key employees, directors or consultants of outstanding ability. The purpose of the incentive programs under this plan is to recruit and retain such employees, directors or officers, and to motivate them to exert their best efforts on our behalf by providing compensation and incentives through the granting of awards, including stock options, stock appreciation rights, or other stock-based awards.

The foregoing description of the Company's equity-based plan is qualified in its entirety by reference to the text of the plan, a copy of which has been filed with the SEC.

Except as otherwise described or incorporated by reference herein, neither the Company nor, to the best of our knowledge, CIH, any of CIH's managers, or any of our affiliates, directors or executive officers, is a party to any contract, agreement, arrangement, understanding or relationship with any other person with respect to any of our securities.

12. Certain Legal Matters; Regulatory Approvals.

We are not aware of any license or regulatory permit that is reasonably likely to be material to our business that might be adversely affected by our acquisition of shares as contemplated in the Offer or of any approval or other action by any government or governmental, administrative or regulatory authority or agency, domestic, foreign or supranational, that would be required for our acquisition or ownership of shares as contemplated by the Offer. Should any approval or other action be required, we presently contemplate that we will seek that approval or other action, but we have no current intention to delay the purchase of shares tendered pursuant to the Offer pending the outcome of any such matter, subject to our right to decline to purchase shares if any of the conditions in Section 7 have not been satisfied or waived. We cannot predict whether we would be required to delay the acceptance for payment of or payment for shares tendered pursuant to the Offer pending the outcome of any such matter. We cannot assure you that any approval or other action, if needed, would be obtained or would be obtained without substantial cost or conditions or that the failure to obtain the approval or other action might not result in adverse consequences to our business and financial condition. If certain types of adverse actions are taken with respect to the matters discussed above, or certain approvals, consents, licenses or permits identified above are not obtained, we can decline to accept for payment or pay for any shares tendered. See Section 7.

13. Certain United States Federal Income Tax Consequences.

The following is a summary of certain United States federal income tax consequences of the Offer to stockholders whose shares of the Common Stock are properly tendered and accepted for payment pursuant to the Offer. Those stockholders who do not participate in the Offer should not have any United States federal income tax consequences as a result of the exchange. This summary is based upon the Internal Revenue Code of 1986, as amended (the "Code"), existing and proposed United States Treasury Regulations promulgated under the Code, published rulings, administrative pronouncements and judicial decisions, all as of the date hereof and any changes to which could affect the tax consequences described in this Offer to Purchase (possibly on a retroactive basis). This summary addresses only shares of the Common Stock held as capital assets. It does not address all of the tax consequences that may be relevant to particular stockholders because of their personal circumstances (including, without limitation, certain financial institutions, brokers, dealers or traders in securities or commodities, insurance companies, "S" corporations, partnerships (including entities treated as partnerships for United States federal income tax purposes), expatriates, tax-exempt organizations, tax-qualified retirement plans, persons who are subject to alternative minimum tax, persons who hold shares of the Common Stock as a position in a "straddle" or as part of a "hedging," "conversion" or "integrated" transaction, or Unites States Holders (as defined below) that have a functional currency other than the United States dollar). This summary also does not apply with respect to shares of the Common Stock acquired upon the exercise of stock options or otherwise as compensation. This summary also does not address tax considerations arising under any state, local or foreign laws, or under United States federal estate or gift tax laws.

In addition, if a partnership (including any entity treated as a partnership for United States federal income tax purposes) is a stockholder, the tax treatment of a partner in the partnership will generally depend upon the status of the partner and the activities of the partnership. A stockholder that is a partnership, and partners in such partnership, should consult their own tax advisors regarding the tax consequences of participating in the Offer. You are urged to consult your tax advisor as to the particular consequences to you of participating in the Offer.

For purposes of this summary, a “United States Holder” is a beneficial owner of shares of the Common Stock that for United States federal income tax purposes is:

- a citizen or resident of the United States;
- a corporation (or other entity taxable as a corporation for United States federal income tax purposes) created or organized in or under the laws of the United States or any State or the District of Columbia;
- an estate the income of which is subject to United States federal income taxation regardless of its source; or
- a trust if a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States persons has the authority to control all substantial decisions of the trust, or certain other trusts considered United States Holders for United States federal income tax purposes.

A “Non-United States Holder” is a beneficial owner of shares of the Common Stock other than a United States Holder or an entity or arrangement treated as a partnership for United States federal income tax purposes.

Consequences of the Offer to United States Holders.

Characterization of the Purchase — Distribution vs. Sale Treatment. Our purchase of shares of the Common Stock from a United States Holder pursuant to the Offer will be a taxable transaction for United States federal income tax purposes. As a consequence of any such purchase, a United States Holder will, depending on the United States Holder’s particular circumstances, be treated either as having sold the United States Holder’s shares of the Common Stock or as having received a distribution in respect of such United States Holder’s shares of the Common Stock. The purchase of shares of the Common Stock pursuant to the Offer will be treated as a sale if a United States Holder meets any of the three tests discussed below (the “Section 302 tests”). The purchase will be treated as a distribution if the United States Holder does not satisfy at least one of the Section 302 tests.

We cannot predict whether any particular United States Holder will be subject to sale or distribution treatment. Each United States Holder should be aware that because proration may occur in the Offer, even if all the shares of the Common Stock actually and constructively owned by a United States Holder are tendered pursuant to the Offer, fewer than all of such shares of the Common Stock may be purchased by us. Consequently, we cannot assure you that a sufficient number of any particular United States Holder’s shares of the Common Stock will be purchased to ensure that this purchase will be treated as a sale or exchange, rather than as a distribution, for United States federal income tax purposes pursuant to the rules discussed below. Accordingly, a tendering United States Holder may choose to submit a “conditional tender” under the procedures described in Section 6, which allows the United States Holder to tender shares of the Common Stock subject to the condition that a specified minimum number of the United States Holder’s shares of the Common Stock must be purchased by us if any such shares of the Common Stock so tendered are purchased.

A United States Holder that satisfies any of the Section 302 tests explained below will be treated as having sold the shares of the Common Stock purchased by us pursuant to the Offer and will generally recognize capital gain or loss in an amount equal to the difference between the amount of cash received pursuant to the Offer and the United States Holder’s tax basis in such shares of the Common Stock. This capital gain or loss will be long-term capital gain or loss if the United States Holder held the shares of the Common Stock for more than one year as of the date of our purchase pursuant to the Offer. Currently the maximum long-term capital gain rate for individual United States Holders is 15%. Certain limitations apply to the deductibility of capital losses by United States Holders. A United States Holder must calculate gain or loss separately for each block of shares of the Common Stock (generally, shares of the Common Stock acquired at the same cost in a single transaction) that we purchase from a United States Holder pursuant to the Offer. A United States Holder may be able to designate which blocks of shares of the Common Stock it wishes to tender in the Offer if less than all of its shares of the Common Stock are tendered in the Offer, and the order in which different blocks will be purchased by us in the event of proration in the Offer.

If a United States Holder does not satisfy any of the Section 302 tests explained below, the full amount received by the United States Holder with respect to our purchase of shares of the Common Stock under the Offer will be treated as a distribution to the United States Holder with respect to the United States Holder’s shares of the Common Stock. This distribution will be treated as a dividend to the United States Holder to the extent of the United States Holder’s share of the current and accumulated earnings and profits of CIH, the Company and any other applicable entities, as determined under United States federal income tax principles. Such a dividend would be includible in the United States Holder’s gross income without reduction for the tax

basis of the shares of the Common Stock exchanged, and no current loss would be recognized. Currently, “qualified dividend income” is taxable at a maximum rate for individual United States Holders of 15%, which is the same as the maximum tax rate for long-term capital gains, if certain holding period and other requirements are met. We believe that any such dividend should constitute “qualified dividend income” for purposes of the Code. Although we believe that the total amount of current and accumulated earnings and profits of CIH, the Company and any other applicable entities will be less than the aggregate amount that we will pay for tendered shares of the Common Stock, we will be unable to determine what portion, if any, of the amount that a United States Holder receives will constitute a dividend for United States federal income tax purposes. To the extent that the amount received by a United States Holder exceeds the United States Holder’s share of the current and accumulated earnings and profits of CIH, the Company and any other applicable entities, the excess first will be treated as a tax-free return of capital to the extent, generally, of the United States Holder’s tax basis in its shares of the Common Stock and any remainder will be treated as capital gain from the sale of shares of the Common Stock. To the extent that a purchase of a United States Holder’s shares of the Common Stock by us in the Offer is treated as the receipt of a dividend, the United States Holder’s remaining adjusted tax basis (after the adjustment as described in the preceding sentence) in the purchased shares of the Common Stock will be added to any shares of the Common Stock retained by the United States Holder, subject to certain adjustments in the case of a corporate stockholder.

To the extent that a corporate United States Holder is treated as receiving a dividend, as described above, it may be eligible for a dividends received deduction (subject to applicable limitations). In addition, any amount received by a corporate United States Holder that is treated as a dividend may constitute an “extraordinary dividend” under Section 1059 of the Code, thereby resulting in a reduction of tax basis or possible gain recognition in an amount equal to the non-taxed portion of the dividend. Corporate United States Holders should consult their own tax advisors as to the application of Section 1059 of the Code to the Offer and the tax consequences of dividend treatment of the purchase of shares of the Common Stock pursuant to this Offer in their particular circumstances.

Section 302 Tests — Determination of Sale or Distribution Treatment. Our purchase of shares of the Common Stock pursuant to the Offer will be treated as a sale of the shares of the Common Stock by a United States Holder if any of the following Section 302 tests is satisfied:

- as a result of the purchase, there is a “complete redemption” of the United States Holder’s equity interest in the Company;
- as a result of the purchase, there is a “substantially disproportionate” reduction in the United States Holder’s equity interest in the Company; or
- the receipt of cash by the United States Holder is “not essentially equivalent to a dividend.”

As indicated above, if none of these tests is met with respect to a particular United States Holder, then our purchase of shares of the Common Stock pursuant to the Offer will be treated as a distribution. In applying the Section 302 tests, the constructive ownership rules of Section 318 of the Code generally apply. As a result, a United States Holder is treated as owning not only shares of the Common Stock actually owned by such holder but also shares of the Common Stock actually (and in some cases constructively) owned by certain related entities and individuals. Under the constructive ownership rules, a United States Holder will be considered to own shares of the Common Stock owned, directly or indirectly, by certain members of the holder’s family and certain entities (such as corporations, partnerships, trusts and estates) in which the United States Holder has an equity interest, as well as certain shares of the Common Stock which the United States Holder has an option to acquire.

- *Complete Redemption.* The purchase of shares of the Common Stock pursuant to the Offer will result in a “complete redemption” of a United States Holder’s equity interest in the Company, if, immediately after such purchase, such holder owns, actually and constructively, no shares of the Common Stock. In applying the “complete redemption” test, a United States Holder may be able to waive the application of constructive ownership through the family attribution rules, provided that such holder complies with the provisions of Section 302(c) of the Code and applicable Treasury Regulations. A United States Holder wishing to satisfy the “complete redemption” test through satisfaction of the special conditions set forth in Section 302(c) of the Code should consult their tax advisors concerning the mechanics and desirability of those conditions. A United States Holder who holds options to acquire shares of the Common Stock will be treated as the constructive owner of such shares of the Common Stock, and therefore will not be eligible for “complete redemption” treatment, even if all of such Holder’s actual shares of the Common Stock are sold in the transaction.

- *Substantially Disproportionate.* In general, our purchase of a United States Holder's shares of the Common Stock pursuant to the Offer will be "substantially disproportionate" as to a United States Holder if, immediately after the purchase, the percentage of the outstanding shares of the Common Stock that the United States Holder actually and constructively owns (including shares of the Common Stock constructively owned as a result of the ownership of options) is less than 80% of the percentage of the outstanding shares of the Common Stock actually and constructively owned by the United States Holder immediately before the purchase.
- *Not Essentially Equivalent to a Dividend.* Our purchase of a United States Holder's shares of the Common Stock pursuant to the Offer will be treated as "not essentially equivalent to a dividend" if it results in a "meaningful reduction" in the United States Holder's proportionate interest in the Company, given the United States Holder's particular facts and circumstances. The IRS has indicated in a published ruling that even a small reduction in the percentage interest of a stockholder whose relative stock interest in a publicly held corporation is minimal and who exercises no control over corporate affairs should constitute a "meaningful reduction." A United States Holder who intends to qualify for sale treatment by demonstrating that the proceeds received from us are "not essentially equivalent to a dividend" is strongly urged to consult its tax advisor because this test will be met only if the reduction in such holder's proportionate interest in the Company is "meaningful" given the particular facts and circumstances of the holder in the context of the Offer. In particular, depending on the total number of shares of the Common Stock purchased pursuant to the Offer, it is possible that a tendering stockholder's percentage interest in the Company (including any interest attributable to shares of the Common Stock constructively owned by the stockholder as a result of the ownership of options) could increase even though the total number of shares of the Common Stock held by such stockholder decreases.

If a United States Holder sells shares of the Common Stock to persons other than us, gain or loss recognized on such sales will be capital gain or loss and will be long-term capital gain or loss if the holder held the shares of the Common Stock for more than one year at the date of the sale. If such sale occurs at or about the time such holder also sells shares of the Common Stock pursuant to the Offer, and the various sales effected by the United States Holder are part of an overall plan to reduce or terminate such holder's proportionate interest in the Company, then the sales to persons other than us may, for United States federal income tax purposes, be integrated with the United States Holder's exchange of shares of the Common Stock pursuant to the Offer and, if integrated, should be taken into account in determining whether such holder satisfies any of the Section 302 tests with respect to shares of our Common Stock sold to us.

Consequences of the Offer to Non-United States Holders of Shares. The United States federal income tax treatment of our purchase of shares of the Common Stock from a Non-United States Holder pursuant to the Offer will depend on whether such holder is treated, based on the Non-United States Holder's particular circumstances, as having sold the tendered shares of the Common Stock or as having received a distribution in respect of such Non-United States Holder's shares of the Common Stock. The appropriate treatment of the purchase of shares of the Common Stock will be determined in the manner described above with respect to the United States federal income tax treatment of a purchase of shares of the Common Stock pursuant to the Offer in the case of United States Holders (see "Consequences of the Offer to United States Holders — Section 302 Tests — Determination of Sale or Distribution Treatment.").

A Non-United States Holder that satisfies any of the Section 302 tests explained above will be treated as having sold the shares of the Common Stock purchased by us pursuant to the Offer. A Non-United States Holder will generally not be subject to United States federal income tax (and would be eligible to obtain a refund of any amounts withheld as described below) on gain recognized on a sale of shares of the Common Stock unless any one or more of the following is true:

- the gain is effectively connected with a trade or business of the Non-United States Holder in the United States and, if certain tax treaties apply, is attributable to a permanent establishment in the United States maintained by such holder;
- in the case of an individual Non-United States Holder who holds the stock as a capital asset, the individual is present in the United States for 183 or more days in the taxable year of the disposition and certain other conditions are met; or
- in the case of a Non-United States Holder who owns or has owned, directly or indirectly, during the relevant statutory period more than 5% of the Common Stock, we are or have been a "United States real property holding corporation" and certain other requirements are met.

We do not believe that we have been or currently are a "United States real property holding corporation." Individual Non-United States Holders who are treated, for United States federal income tax purposes, as having sold their shares of the Common Stock to us pursuant to the Offer and that are present in the United States for 183 days or more during the year will be

taxed on their gains from sale of shares of the Common Stock, net of applicable United States gains and losses from sale or exchanges of other capital assets incurred during the year, at a flat rate of 30%. Other Non-United States Holders who are treated as having sold their shares of the Common Stock to us pursuant to the Offer and that are subject to United States federal income tax on such sale (as described above) generally will be taxed on such disposition in the same manner in which a United States Holder would be taxed.

If a Non-United States Holder does not satisfy any of the Section 302 tests explained above, the full amount received by the Non-United States Holder with respect to our purchase of shares of the Common Stock under the Offer will be treated as a distribution to the Non-United States Holder with respect to the Non-United States Holder's shares of the Common Stock. The treatment, for United States federal income tax purposes, of such distribution as a dividend, a tax-free return of capital, or as a capital gain from the sale of shares of the Common Stock will be determined in the manner described above with respect to the United States federal income tax treatment of a purchase of shares of the Common Stock pursuant to the Offer in the case of United States Holders (see "Consequences of the Offer to United States Holders — Characterization of the Purchase — Distribution vs. Sale Treatment."). As described more fully below, to the extent amounts received by a Non-United States Holder are treated as a dividend, such Non-United States Holder will be subject to withholding.

Withholding for Non-United States Holders. Because, as described above, we cannot predict whether any particular stockholder will be subject to sale or distribution treatment, the Depositary generally will treat the cash received by a Non-United States Holder participating in the Offer as a dividend distribution from the Company. Accordingly, the Depositary generally will withhold United States federal income tax equal to 30% of the gross proceeds payable to the Non-United States Holder or his or her agent, unless (i) an exemption from, or a reduced rate of, withholding tax is available under a tax treaty or such gross proceeds are effectively connected with the conduct of a trade or business of the Non-United States Holder within the United States and (ii) the stockholder so certifies on the appropriate IRS Form W-8 as described below. In order to obtain a reduced rate of withholding under a tax treaty, a Non-United States Holder must deliver to the Depositary before the payment a properly completed and executed IRS Form W-8BEN and/or W-8IMY. In order to obtain an exemption from withholding on the grounds that the gross proceeds paid under the Offer are effectively connected with the conduct of a trade or business within the United States, a Non-United States Holder must deliver to the Depositary a properly completed and executed IRS Form W-8ECI. If tax is withheld, a Non-United States Holder may be eligible to obtain a refund of all or a portion of such tax withheld if such Non-United States Holder satisfies one of the Section 302 tests described above or is otherwise able to establish that no withholding or a reduced amount of withholding is due.

NON-UNITED STATES HOLDERS MAY BE SUBJECT TO INCOME TAX ON THE SALE OF SHARES PURSUANT TO THE OFFER, EVEN IF SUCH HOLDERS WOULD NOT BE SUBJECT TO TAX IF THOSE SAME SHARES OF THE COMMON STOCK WERE SOLD ON THE OPEN MARKET. IN ADDITION, NON-UNITED STATES HOLDERS MAY BE SUBJECT TO A 30% WITHHOLDING TAX ON THE SALE OF SHARES OF THE COMMON STOCK PURSUANT TO THE OFFER, EVEN IF THE TRANSACTION IS NOT SUBJECT TO INCOME TAX. NON-UNITED STATES HOLDERS ARE URGED TO CONSULT THEIR TAX ADVISORS REGARDING THE UNITED STATES TAX CONSEQUENCES OF PARTICIPATION IN THE OFFER, INCLUDING THE APPLICATION OF UNITED STATES FEDERAL INCOME TAX WITHHOLDING RULES, ELIGIBILITY FOR A REDUCTION OF OR AN EXEMPTION FROM WITHHOLDING TAX, AND THE REFUND PROCEDURE.

Information Reporting and Backup Withholding. Payments made to holders in the Offer may be reported to the IRS. In addition, under the United States federal income tax laws, the Depositary will be required to backup withhold at the applicable statutory rate on the purchase price paid to certain stockholders (who are not "exempt" recipients) pursuant to the Offer. To avoid such backup withholding, each such United States Holder must provide the Depositary with such stockholder's taxpayer identification number and certify that such stockholder is not subject to backup withholding by completing the Substitute Form W-9 in the Letter of Transmittal, or otherwise establish to the satisfaction of the Depositary that such stockholder is not subject to backup withholding. Certain "exempt" recipients (including, among others, all corporations and certain Non-United States Holders) are not subject to these backup withholding requirements. For a Non-United States Holder to qualify for such exemption, such Non-United States Holder must submit an IRS (or other applicable IRS Form), signed under penalties of perjury, attesting to such Non-United States Holder's exempt status.

Backup withholding is not an additional tax. Any amounts withheld under the backup withholding rules will be refunded or credited against the stockholder's United States federal income tax liability if certain required information is furnished to the IRS. Stockholders should consult their own tax advisors regarding application of backup withholding in their particular

circumstances and the availability of, and procedure for obtaining, an exemption from backup withholding under current Treasury Regulations.

THE TAX DISCUSSION SET FORTH ABOVE IS INCLUDED FOR GENERAL INFORMATION ONLY AND IS NOT TAX ADVICE. YOU ARE URGED TO CONSULT YOUR TAX ADVISOR TO DETERMINE THE PARTICULAR TAX CONSEQUENCES TO YOU OF THE OFFER, INCLUDING THE APPLICABILITY AND EFFECT OF STATE, LOCAL, FOREIGN AND OTHER TAX LAWS.

14. Extension of the Offer; Termination; Amendment.

We expressly reserve the right to extend the period of time the Offer is open and delay acceptance for payment of, and payment for, any shares of the Common Stock by giving oral or written notice of such extension to the Depositary and making a public announcement of such extension. During any such extension, all shares of the Common Stock previously tendered and not properly withdrawn will remain subject to the Offer and to the rights of a tendering stockholder to withdraw such stockholder's shares of the Common Stock.

We also expressly reserve the right, in our sole discretion, not to accept for payment and not pay for any shares of the Common Stock not previously accepted for payment or paid for, subject to applicable law, to postpone payment for shares of the Common Stock or terminate the Offer upon the occurrence of any of the conditions specified in Section 7 by giving oral or written notice of the termination or postponement to the Depositary and making a public announcement of the termination or postponement. Our reservation of the right to delay payment for shares of the Common Stock that we have accepted for payment is limited by Exchange Act Rule 13e-4(f)(3), which requires that we must pay the consideration offered or return the shares of the Common Stock tendered promptly after termination or withdrawal of the Offer.

Subject to compliance with applicable law, we further reserve the right, in our reasonable discretion, and regardless of whether any of the events set forth in Section 7 have occurred or are deemed by us to have occurred, to amend the Offer in any respect (including, without limitation, by decreasing or increasing the consideration offered in the Offer to holders of shares of the Common Stock or by decreasing or increasing the number of shares of the Common Stock being sought in the Offer). Amendments to the Offer may be made at any time and from time to time by public announcement of the amendment. In the case of an extension, the amendment shall be issued no later than 9:00 a.m., New York City time, on the next business day after the last previously scheduled or announced expiration date. Any public announcement made pursuant to the Offer will be disseminated promptly to stockholders in a manner reasonably designed to inform stockholders of the change. Without limiting the manner in which we may choose to make a public announcement, except as required by applicable law, we will have no obligation to publish, advertise or otherwise communicate any public announcement other than by issuing a press release to the Dow Jones News Service or comparable service.

If we materially change the terms of the Offer or the information concerning the Offer, or if we waive a material condition of the Offer, we will extend the Offer to the extent required by Exchange Act Rule 13e-4(f)(1)(ii). This rule and related releases and interpretations of the SEC provide that the minimum period during which an Offer must remain open following material changes in the terms of the Offer or information concerning the Offer (other than a change in price or a change in percentage of securities sought) will depend on the facts and circumstances, including the relative materiality of the terms or information. If:

- we increase or decrease the price to be paid for shares or increase or decrease the number of shares of the Common Stock being sought in the Offer and, in the event of an increase in the number of shares of the Common Stock being sought, the increase exceeds 2% of the outstanding shares of the Common Stock, and
- the Offer is scheduled to expire at any time earlier than the expiration of a period ending on the tenth business day from, and including, the date that notice of such an increase or decrease is first published, sent or given to security holders in the manner specified in this Section 14,

then in each case the Offer will be extended until the expiration of the period of at least ten business days.

If we purchase an additional amount of shares of the Common Stock that does not exceed 2% of the outstanding shares of the Common Stock (approximately 3,192,861 shares as of March 2, 2007), this will not be deemed a material change to the terms of the Offer and we will not be required to amend or extend the Offer. See Section 1.

15. Fees and Expenses.

We have retained Merrill Lynch & Co. and Deutsche Bank Securities Inc. to act as the “Dealer Managers” in connection with the Offer. The Dealer Managers may communicate with brokers, dealers, commercial banks and trust companies with respect to the Offer. The Dealer Managers will receive a reasonable and customary fee for these services. We also have agreed to reimburse the Dealer Managers for reasonable out-of-pocket expenses incurred in connection with the Offer, including reasonable fees and expenses of counsel, and to indemnify the Dealer Managers against liabilities in connection with the Offer, including liabilities under the federal securities laws. The Dealer Managers and their affiliates may actively trade the Company’s debt and equity securities for their own accounts and for the accounts of customers and, accordingly, may at any time hold a long or short position in the Company’s securities.

The Dealer Managers and their affiliates provide, from time to time, investment banking and financial advisory services to the Company and our affiliates. The Dealer Managers and their affiliates receive customary fees for such services.

We have retained Georgeson to act as Information Agent and Computershare Trust Company, N.A. to act as Depositary in connection with the Offer. The Information Agent may contact holders of shares by mail, telephone, telegraph and personal interviews and may request brokers, dealers, commercial banks, trust companies and other nominee stockholders to forward materials relating to the Offer to beneficial owners. The Information Agent and the Depositary will each receive reasonable and customary compensation for their respective services, will be reimbursed by us for reasonable out-of-pocket expenses and will be indemnified against certain liabilities in connection with the Offer, including liabilities under the federal securities laws.

We will not pay any fees or commissions to brokers, dealers, commercial banks, trust companies or other persons (other than fees to the Dealer Managers and the Information Agent as described above) for soliciting tenders of shares pursuant to the Offer. Stockholders holding shares through brokers or banks are urged to consult the brokers or banks to determine whether transaction costs may apply if stockholders tender shares through the brokers or banks and not directly to the Depositary. We will, however, upon request, reimburse brokers, dealers, commercial banks, trust companies or other nominees for customary mailing and handling expenses incurred by them in forwarding the Offer to Purchase, the Letter of Transmittal and related materials to the beneficial owners of shares held by them as a nominee or in a fiduciary capacity. No broker, dealer, commercial bank, trust company or other nominee has been authorized to act as our agent or the agent of the Dealer Managers, the Information Agent or the Depositary for purposes of the Offer. We will pay or cause to be paid all stock transfer taxes, if any, on our purchase of shares except as otherwise provided in Instruction 7 in the Letter of Transmittal.

16. Miscellaneous.

We are not aware of any jurisdiction where the making of the Offer is not in compliance with applicable law. If we become aware of any jurisdiction where the making of the Offer or the acceptance of shares pursuant to the Offer is not in compliance with any applicable law, we will make a good faith effort to comply with the applicable law. If, after a good faith effort, we cannot comply with the applicable law, the Offer will not be made to, nor will tenders be accepted from or on behalf of, the holders of shares residing in that jurisdiction. In any jurisdiction where the securities, “blue sky” or other laws require the Offer to be made by a licensed broker or dealer, the Offer will be deemed to be made on our behalf by the Dealer Managers or one or more registered brokers or dealers licensed under the laws of the jurisdiction. Pursuant to Exchange Act Rule 13e-4, we have filed with the SEC the Schedule TO, which contains additional information relating to the Offer. The Schedule TO, including the exhibits and any amendments thereto, may be examined, and copies may be obtained, at the same places and in the same manner set forth in Section 10 with respect to information concerning our company.

YOU SHOULD RELY ONLY ON THE INFORMATION CONTAINED IN THIS DOCUMENT OR TO WHICH WE HAVE REFERRED YOU. WE HAVE NOT AUTHORIZED ANY PERSON TO MAKE ANY RECOMMENDATION ON OUR BEHALF AS TO WHETHER YOU SHOULD TENDER OR NOT TENDER YOUR SHARES IN THE OFFER. WE HAVE NOT AUTHORIZED ANY PERSON TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION IN CONNECTION WITH THE OFFER OTHER THAN THOSE CONTAINED IN THIS OFFER TO PURCHASE OR IN THE LETTER OF TRANSMITTAL. ANY RECOMMENDATION OR ANY SUCH INFORMATION OR REPRESENTATION MADE BY ANYONE ELSE MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED BY THE COMPANY, CIH, THE DEALER MANAGERS, THE DEPOSITARY OR THE INFORMATION AGENT.

CELANESE CORPORATION

**CELANESE INTERNATIONAL HOLDINGS
LUXEMBOURG S.À R.L.**

March 6, 2007

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The Letter of Transmittal and certificates for shares, and any other required documents should be sent or delivered by each stockholder or the stockholder's broker, dealer, commercial bank, trust company or nominee to the Depository at one of its addresses set forth below. To confirm delivery of shares, stockholders are directed to contact the Depository. Stockholders submitting certificates representing shares to be tendered must deliver such certificates together with the Letter of Transmittal and any other required documents by mail or overnight courier. Facsimile copies of share certificates will not be accepted.

The Depository for the Offer is:



By Mail:

Computershare
Attn: Celanese Dutch Auction
P.O. Box 859208
Braintree, MA 02185

By Overnight Courier:

Computershare
Attn: Celanese Dutch Auction
161 Bay State Drive
Braintree, MA 02184

Any questions or requests for assistance may be directed to the Information Agent or the Dealer Managers at their respective telephone numbers and addresses set forth below. Requests for additional copies of this Offer to Purchase, the Letter of Transmittal or related documents may be directed to the Information Agent at its telephone numbers or address set forth below. You may also contact your broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Offer.

The Information Agent for the Offer is:



17 State St., 10th Floor
New York, New York 10004
Banks and Brokerage Firms, Please Call: (212) 440-9800
All Others Call Toll-free: (866) 314-1598

The Dealer Managers for the Offer are:



Merrill Lynch & Co.
Special Equity Transactions
4 World Financial Center
New York, New York 10080
Call Collect: (609) 818-8000
Call Toll Free: (877) 653-2948



Deutsche Bank Securities Inc.
60 Wall Street
New York, New York
Call Toll Free: (877) 221-7676

LETTER OF TRANSMITTAL
For Tender of Shares of Common Stock
of
CELANESE CORPORATION
at a Price of
Not Greater Than \$30.50 per Share
Nor Less Than \$28.00 Per Share
Pursuant to the Offer to Purchase
Dated March 6, 2007

THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

THIS FORM SHOULD BE COMPLETED, SIGNED AND SENT TOGETHER WITH ALL OTHER DOCUMENTS, INCLUDING YOUR CERTIFICATES FOR SHARES OF COMMON STOCK, TO COMPUTERSHARE TRUST COMPANY, N.A. (THE “DEPOSITARY”) AT ONE OF THE ADDRESSES SET FORTH BELOW. DELIVERY OF THIS LETTER OF TRANSMITTAL OR OTHER DOCUMENTS TO AN ADDRESS OTHER THAN AS SET FORTH BELOW DOES NOT CONSTITUTE VALID DELIVERY. DELIVERIES TO CELANESE CORPORATION, CELANESE INTERNATIONAL HOLDINGS LUXEMBOURG S.À R.L., MERRILL LYNCH & CO. OR DEUTSCHE BANK SECURITIES INC. (COLLECTIVELY, THE “DEALER MANAGERS”), OR GEORGESON (THE “INFORMATION AGENT”) WILL NOT BE FORWARDED TO THE DEPOSITARY AND THEREFORE WILL NOT CONSTITUTE VALID DELIVERY. DELIVERIES TO THE DEPOSITARY TRUST COMPANY WILL NOT CONSTITUTE VALID DELIVERY TO THE DEPOSITARY.

The instructions in this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed.

The Depositary for the Offer is:



By Mail:
Computershare
Attn: Celanese Dutch Auction
P.O. Box 859208
Braintree, MA 02185

By Overnight Courier:
Computershare
Attn: Celanese Dutch Auction
161 Bay State Drive
Braintree, MA 02184

DESCRIPTION OF SHARES TENDERED (See Instructions 3 and 4)			
Name(s) and Address(es) of Holder(s) (if blank, please fill in exactly as name(s) appear(s) on certificate(s))	Shares Tendered (Attach additional list, if necessary See Instruction 3)		
	Certificate Number(s)*	Total Number of Shares Represented by Certificate*	Number of Shares Tendered**
	Total Shares Tendered:		

* Need not be completed if transfer is to be made by book-entry transfer.
** Unless otherwise indicated, it will be assumed that all shares represented by each certificate are being tendered. See Instruction 4.

READ THE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.

Indicate below the order (by certificate number) in which shares are to be purchased in the event of proration (attach additional signed list if necessary). If you do not designate an order, if less than all shares tendered are purchased due to proration, shares will be selected for purchase by the Depository. See Instruction 16.

1st: _____ 2nd: _____ 3rd: _____

4th: _____ 5th: _____

Lost Certificates. I have lost my certificate(s) for _____ shares and require assistance in replacing the shares. (See Instruction 13).

**YOU MUST SIGN THIS LETTER OF TRANSMITTAL WHERE INDICATED BELOW
AND COMPLETE THE SUBSTITUTE FORM W-9 PROVIDED BELOW
OR APPROPRIATE INTERNAL REVENUE SERVICE FORM W-8.**

This Letter of Transmittal is to be used either if certificates for shares of the Series A Common Stock, par value \$0.0001 per share (the “Common Stock”), being tendered are to be forwarded with this Letter of Transmittal or, unless an Agent’s Message (defined below) is utilized, if delivery of shares is to be made by book-entry transfer to an account maintained by the Depository at The Depository Trust Company, which is referred to as the Book-Entry Transfer Facility, pursuant to the procedures set forth in Section 3 of the Offer to Purchase dated March 6, 2007 (as may be amended or supplemented from time to time, the “Offer to Purchase”). Tendering stockholders must deliver either the certificates for, or timely confirmation of book-entry transfer in accordance with the procedures described in Section 3 of the Offer to Purchase with respect to, their shares and all other documents required by this Letter of Transmittal to the Depository by 5:00 p.m., New York City time, on Tuesday, April 3, 2007 (as this time may be extended at any time or from time to time by Celanese Corporation and its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à. r.l. (collectively, “Purchaser”), in Purchaser’s sole discretion in accordance with the terms of the Offer, the “Expiration Date”). All capitalized terms not otherwise defined herein have the meaning ascribed to them in the Offer to Purchase.

Your attention is directed in particular to the following:

1. If you want to retain the shares of Common Stock you own, you do not need to take any action.
2. If you want to participate in the Offer and wish to maximize the chance that Purchaser will accept for payment all of the shares you are tendering by this Letter of Transmittal, you should check the box marked “Shares Tendered At Price Determined Under The Offer” below and complete the other portions of this Letter of Transmittal as appropriate. If you agree to accept the purchase price determined in the Offer, your shares will be deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. You should understand that this election may effectively lower the Final Purchase Price and could result in your shares being purchased at the minimum price of \$28.00 per share.
3. If you wish to select a specific price at which you will be tendering your shares, you should select one of the boxes in the section captioned “Shares Tendered At Price Determined By Stockholder” below and complete the other portions of this Letter of Transmittal as appropriate.

METHOD OF DELIVERY

- CHECK HERE IF CERTIFICATES FOR TENDERED SHARES ARE ENCLOSED HEREWITH.

- CHECK HERE IF TENDERED SHARES ARE BEING DELIVERED BY BOOK-ENTRY TRANSFER MADE TO AN ACCOUNT MAINTAINED BY THE DEPOSITARY WITH THE BOOK-ENTRY TRANSFER FACILITY AND COMPLETE THE FOLLOWING (ONLY PARTICIPANTS IN THE BOOK-ENTRY TRANSFER FACILITY MAY DELIVER SHARES BY BOOK-ENTRY TRANSFER):

Name of Tendering Institution: _____

Account Number: _____

Transaction Code Number: _____

PRICE (IN DOLLARS) PER SHARE AT WHICH SHARES ARE BEING TENDERED
(See Instruction 5)

THE UNDERSIGNED IS TENDERING SHARES AS FOLLOWS (CHECK ONLY ONE BOX):

(1) SHARES TENDERED AT PRICE DETERMINED UNDER THE OFFER

By checking the box below INSTEAD OF ONE OF THE BOXES UNDER “Shares Tendered At Price Determined By Stockholder,” the undersigned hereby tenders shares at the purchase price as shall be determined by Purchaser in accordance with the terms of the Offer.

- The undersigned wants to maximize the chance that Purchaser will accept for payment all of the shares the undersigned is tendering (subject to the possibility of proration). Accordingly, by checking this box instead of one of the price boxes below, the undersigned hereby tenders shares at, and is willing to accept, the purchase price determined by Purchaser in accordance with the terms of the Offer. The undersigned understands that this action will result in the undersigned’s shares being deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. This may effectively lower the Final Purchase Price and could result in the undersigned receiving a per share price as low as \$28.00.

(2) SHARES TENDERED AT PRICE DETERMINED BY STOCKHOLDER

By checking ONE of the following boxes INSTEAD OF THE BOX UNDER “Shares Tendered At Price Determined Under The Offer,” the undersigned hereby tenders shares of Common Stock at the price checked. The undersigned understands that this action could result in Purchaser purchasing none of the shares tendered hereby if the purchase price determined by Purchaser for the shares is less than the price checked below.

- | | | |
|----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> \$28.00 | <input type="checkbox"/> \$29.00 | <input type="checkbox"/> \$30.00 |
| <input type="checkbox"/> \$28.25 | <input type="checkbox"/> \$29.25 | <input type="checkbox"/> \$30.25 |
| <input type="checkbox"/> \$28.50 | <input type="checkbox"/> \$29.50 | <input type="checkbox"/> \$30.50 |
| <input type="checkbox"/> \$28.75 | <input type="checkbox"/> \$29.75 | |

CHECK ONLY ONE BOX UNDER (1) OR (2) ABOVE. IF MORE THAN ONE BOX IS CHECKED ABOVE, THERE IS NO VALID TENDER OF SHARES.

A STOCKHOLDER DESIRING TO TENDER SHARES AT MORE THAN ONE PRICE MUST COMPLETE A SEPARATE LETTER OF TRANSMITTAL FOR EACH PRICE AT WHICH SHARES ARE TENDERED. The same shares cannot be tendered, unless previously properly withdrawn as provided in Section 3 of the Offer to Purchase, at more than one price.

CONDITIONAL TENDER
(See Instruction 14)

A stockholder may tender shares subject to the condition that a specified minimum number of the stockholder's shares tendered pursuant to the Letter of Transmittal must be purchased if any shares tendered are purchased, all as described in the Offer to Purchase, particularly in Section 6 of the Offer to Purchase. Unless at least the minimum number of shares indicated below is purchased by Purchaser pursuant to the terms of the Offer, none of the shares tendered will be purchased. It is the tendering stockholder's responsibility to calculate the minimum number of shares that must be purchased if any are purchased, and Purchaser urges stockholders to consult their own tax advisors before completing this section. Unless this box has been checked and a minimum specified, the tender will be deemed unconditional.

- The minimum number of shares that must be purchased, if any are purchased, is: _____ shares.

If, because of proration, the minimum number of shares designated will not be purchased, Purchaser may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, the tendering stockholder must have tendered all of his or her shares and checked this box:

- The tendered shares represent all shares held by the undersigned.

ODD LOTS
(See Instruction 15)

To be completed ONLY if shares are being tendered by or on behalf of a person owning, beneficially or of record, as of the close of business on the date set forth on the signature page hereto, and who continues to own, beneficially or of record, as of the Expiration Date, an aggregate of fewer than 100 shares.

The undersigned either (check one box):

- is the beneficial or record owner of an aggregate of fewer than 100 shares, all of which are being tendered; or
- is a broker, dealer, commercial bank, trust company, or other nominee that (a) is tendering for the beneficial owner(s), shares with respect to which it is the record holder, and (b) believes, based upon representations made to it by the beneficial owner(s), that each such person is the beneficial owner of an aggregate of fewer than 100 shares and is tendering all of the shares beneficially owned by each such person.

LOST OR DESTROYED CERTIFICATE(S)

IF ANY STOCK CERTIFICATE REPRESENTING SHARES THAT YOU OWN HAS BEEN LOST, STOLEN OR DESTROYED, PLEASE CONTACT THE DEPOSITARY AT (781) 575-3400 PROMPTLY TO OBTAIN INSTRUCTIONS AS TO THE STEPS THAT MUST BE TAKEN IN ORDER TO REPLACE THE CERTIFICATE. THIS LETTER OF TRANSMITTAL AND RELATED DOCUMENTS CANNOT BE PROCESSED UNTIL THE PROCEDURES FOR REPLACING LOST OR DESTROYED CERTIFICATES HAVE BEEN FOLLOWED. PLEASE CONTACT THE DEPOSITARY IMMEDIATELY TO PERMIT TIMELY PROCESSING OF THE REPLACEMENT DOCUMENTATION. SEE INSTRUCTION 13.

NOTE: SIGNATURES MUST BE PROVIDED WHERE INDICATED BELOW.

PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY.

To Computershare Trust Company, N.A.:

The undersigned hereby tenders to Celanese Corporation, a Delaware corporation, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company (collectively, "Purchaser"), the above-described shares (the "Shares") of Celanese Corporation's Series A Common Stock, par value \$0.0001 per share (the "Common Stock"), at the price per share indicated in this Letter of Transmittal, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions set forth in Purchaser's Offer to Purchase dated March 6, 2007 (as amended or supplemented from time to time, the "Offer to Purchase") and this Letter of Transmittal (which together, as they may be amended or supplemented from time to time, constitute the "Offer"), receipt of which is hereby acknowledged.

Subject to and effective upon acceptance for payment of, and payment for, the Shares in accordance with, and subject to, the terms of the Offer, the undersigned hereby sells, assigns and transfers to, or upon the order of, Purchaser, all right, title and interest in and to all the Shares and irrevocably constitutes and appoints Computershare Trust Company, N.A. (the "Depository"), the true and lawful agent and attorney-in-fact of the undersigned, with full power of substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest), to the full extent of the undersigned's rights with respect to such Shares, to (a) deliver certificates for such Shares or transfer ownership of such Shares on the account books maintained by The Depository Trust Company (the "Book-Entry Transfer Facility"), together, in any such case, with all accompanying evidences of transfer and authenticity to, or upon the order of Purchaser upon receipt by the Depository, as the undersigned's agent, of the aggregate purchase price with respect to such Shares, (b) present such Shares for cancellation and transfer on Celanese Corporation's books and (c) receive all benefits and otherwise exercise all rights of beneficial ownership of such Shares, all in accordance with the terms of the Offer.

The undersigned hereby represents and warrants that the undersigned has full power and authority to tender, sell, assign and transfer the Shares and, when the same are accepted for payment, Purchaser will acquire good title thereto, free and clear of all liens, security interests, restrictions, charges, claims, encumbrances, conditional sales agreements or other similar obligations relating to the sale or transfer of the Shares, and the same will not be subject to any adverse claim or right. The undersigned will, upon request by the Depository or Purchaser, execute any additional documents deemed by the Depository or Purchaser to be necessary or desirable to complete the sale, assignment and transfer of the Shares (and any and all such other shares or other securities or rights), all in accordance with the terms of the Offer.

All authority conferred or agreed to be conferred pursuant to this Letter of Transmittal shall be binding on the successors, assigns, heirs, personal representatives, executors, administrators and other legal representatives of the undersigned and shall not be affected by, and shall survive, the death or incapacity of the undersigned. Except as stated in the Offer to Purchase, this tender is irrevocable.

The undersigned understands that:

1. the valid tender of Shares pursuant to any of the procedures described in Section 3 of the Offer to Purchase and in the instructions to this Letter of Transmittal constitutes the undersigned's acceptance of the terms and conditions of the Offer; Purchaser's acceptance of the Shares will constitute a binding agreement between the undersigned and Purchaser on the terms and subject to the conditions of the Offer;
2. it is a violation of Rule 14e-4 promulgated under the Securities Exchange Act of 1934, as amended ("Exchange Act"), for a person acting alone or in concert with others, directly or indirectly, to tender shares for such person's own account unless at the time of tender and at the Expiration Date, which is defined as 5:00 p.m., New York City time, on Tuesday, April 3, 2007 (as this time may be extended at any time or from time to time by Purchaser in its sole discretion in accordance with the terms of the offer), such person has a "net long position" in (a) the shares that is equal to or greater than the amount tendered and will deliver or cause to be delivered such shares for the purpose of tender to Purchaser within the period specified in the Offer, or (b) other securities immediately convertible into, exercisable for or exchangeable into shares ("Equivalent Securities") that is equal to or greater than the amount tendered and, upon the acceptance of such tender, will acquire such shares by conversion, exchange or exercise of such Equivalent Securities to the extent required by the terms of the Offer and will deliver or cause to be delivered such shares so acquired for the purpose of tender to Purchaser within the period specified in the Offer. Exchange Act Rule 14e-4 also provides a similar restriction applicable to the tender or guarantee of a tender on behalf of another person. A tender of shares made pursuant to any method of delivery set forth in this Letter of Transmittal will constitute the tendering stockholder's representation and warranty to Purchaser that (y) such stockholder has a "net long position" in shares or Equivalent Securities being tendered within the meaning of Rule 14e-4, and (z) such tender of shares complies with

Rule 14e-4. Purchaser's acceptance for payment of shares tendered pursuant to the Offer will constitute a binding agreement between the tendering stockholder and Purchaser upon the terms and subject to the conditions of the Offer;

3. Purchaser will, upon the terms and subject to the conditions of the Offer, determine a single per share price (the "Final Purchase Price"), not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest, that it will pay for shares properly tendered and not properly withdrawn from the Offer, taking into account the number of shares so tendered and the prices specified by tendering stockholders;
4. the Final Purchase Price will be the lowest purchase price not greater than \$30.50 nor less than \$28.00 per share that will allow Purchaser to purchase 11,279,243 shares or such lesser number of shares as are properly tendered and not properly withdrawn;
5. Purchaser reserves the right, in its sole discretion, to purchase more than 11,279,243 shares in the Offer, and/or to amend the maximum aggregate purchase price, or to amend the Offer in any other respect, subject to applicable law;
6. all shares properly tendered prior to the Expiration Date at or below the Final Purchase Price and not properly withdrawn will be purchased in the Offer at the Final Purchase Price, upon the terms and subject to the conditions of the Offer, including the "odd lot" priority, proration (because more than the number of shares sought are properly tendered) and conditional tender provisions described in the Offer to Purchase;
7. Purchaser will return at its expense all shares it does not purchase, including shares tendered at prices greater than the Final Purchase Price and not properly withdrawn and shares not purchased because of proration or conditional tenders, promptly following the Expiration Date;
8. under the circumstances set forth in the Offer to Purchase, Purchaser expressly reserves the right, in its sole discretion, to terminate the Offer at any time and from time to time, upon the occurrence of any of the events set forth in Section 7 of the Offer to Purchase, and at any time and from time to time, subject to applicable law, to extend the period of time during which the Offer is open and thereby delay acceptance for payment of, and payment for, any shares by giving oral or written notice of such extension to the Depository and making a public announcement thereof. During any such extension, all shares previously tendered and not properly withdrawn will remain subject to the Offer and to the rights of a tendering stockholder to withdraw such stockholder's shares;
9. stockholders who cannot deliver their certificates and all other required documents to the Depository or complete the procedures for book-entry transfer prior to the Expiration Date may tender their shares by properly completing and duly executing the Notice of Guaranteed Delivery pursuant to the guaranteed delivery procedures set forth in Section 3 of the Offer to Purchase;
10. Purchaser has advised the undersigned to consult with the undersigned's own tax and financial advisors as to the consequences of tendering shares of Common Stock pursuant to the Offer; and
11. **THE OFFER IS NOT BEING MADE TO (NOR WILL TENDERS OF SHARES BE ACCEPTED FROM OR ON BEHALF OF) HOLDERS IN ANY JURISDICTION IN WHICH THE MAKING OR ACCEPTANCE OF THE OFFER WOULD NOT BE IN COMPLIANCE WITH THE LAWS OF THAT JURISDICTION.**

The undersigned hereby agrees to all of the terms and conditions of the Offer.

Unless otherwise indicated below in the section captioned "**Special Issuance Instructions,**" please issue the check for payment of the purchase price and/or return any certificates for shares not tendered or accepted for payment in the name(s) of the registered holder(s) appearing under "**Description of Shares Tendered.**" Similarly, unless otherwise indicated under "**Special Delivery Instructions,**" please mail the check for payment of the purchase price and/or return any certificates for shares not tendered or accepted for payment (and accompanying documents, as appropriate) to the address(es) of the registered holder(s) appearing under "**Description of Shares Tendered.**" In the event that both the "**Special Delivery Instructions**" and the "**Special Payment Instructions**" are completed, please issue the check for payment of the purchase price and/or return any certificates for shares not tendered or accepted for payment (and any accompanying documents, as appropriate) in the name(s) of, and deliver such check and/or return such certificates (and any accompanying documents, as appropriate) to, the person or persons so indicated. Please credit any shares tendered herewith by book-entry transfer that are not accepted for payment by crediting the account at the Book-Entry Transfer Facility designated above. Appropriate medallion signature guarantees by an Eligible Institution (as defined in Instruction 1) have been included with respect to Shares for which Special Issuance Instructions have been given. The undersigned recognizes that Purchaser has no obligation pursuant to the "**Special Payment Instructions**" to transfer any shares from the name of the registered holder(s) thereof if Purchaser does not accept for payment any of the Shares.

SPECIAL ISSUANCE INSTRUCTIONS
(See Instructions 1, 6, 7 and 8)

SPECIAL PAYMENT INSTRUCTIONS

To be completed ONLY if certificates for shares not tendered or not accepted for payment and/or the check for payment of the purchase price of shares accepted for payment are to be issued in the name of someone other than the undersigned, or if shares tendered hereby and delivered by book-entry transfer which are not purchased are to be returned by crediting them to an account at the book-entry transfer facility other than the account designated above.

- Issue: Check
 Certificate(s) to:

Name(s): _____
(Please Print)

Address: _____
(Include Zip Code)

(Tax Identification or Social Security Number)

- Credit shares delivered by book-entry transfer and not purchased to the account set forth below:

Account Number: _____

SPECIAL DELIVERY INSTRUCTIONS

To be completed ONLY if certificates for shares not tendered or not accepted for payment and/or the check for payment of the purchase price of shares accepted for payment are to be sent to someone other than the undersigned or to the undersigned at an address other than that above.

- Mail: Check
 Certificate(s) to:

Name(s): _____
(Please Print)

Address: _____
(Include Zip Code)

(Tax Identification or Social Security Number)

IMPORTANT: STOCKHOLDERS SIGN HERE

(Also Please Complete Substitute Form W-9 Below or Appropriate Internal Revenue Service Form W-8)

X _____

X _____

Signature(s) of Stockholder(s)

Dated: _____, 2007

(Must be signed by registered holder(s) exactly as name(s) appear(s) on stock certificate(s) or by person(s) authorized to become registered holder(s) of stock certificate(s) as evidenced by endorsement or stock powers transmitted herewith. If signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, the full title of the person should be set forth. See Instruction 6).

Name(s): _____

(Please Print)

Capacity (Full Title): _____

Address: _____

(Include Zip Code)

Daytime Area Code and Telephone Number: _____

Taxpayer Identification or Social Security No.: _____

(Complete Accompanying Substitute Form W-9 or Appropriate Internal Revenue Service Form W-8)

Signature(s) Guarantee
(See Instructions 1 and 6)

Complete ONLY if required by Instruction 1.

Your signature must be *medallion guaranteed* by an Eligible Institution (see Instruction 1).

NOTE: A notarization by a notary public is not acceptable.

**FOR USE BY FINANCIAL INSTITUTION ONLY.
PLACE MEDALLION GUARANTEE IN SPACE BELOW.**

INSTRUCTIONS

Forming Part of the Terms and Conditions of the Offer

1. *Guarantee of Signatures.* No signature guarantee is required on this Letter of Transmittal if (a) this Letter of Transmittal is signed by the registered holder(s) (which term, for purposes of this Instruction 1, includes any participant in the Book-Entry Transfer Facility's system whose name appears on a security position listing as the owner of the shares) of shares tendered herewith, unless such registered holder(s) has (have) completed the section captioned "Special Issuance Instructions" on this Letter of Transmittal) or (b) such shares are tendered for the account of a bank, broker, dealer, credit union, savings association or other entity that is a member in good standing of Medallion Program approved by the Securities Transfer Agents Association, Inc., including the Securities Transfer Agents Medallion Program, the New York Stock Exchange, Inc. Medallion Signature Program or the Stock Exchange Medallion Program, or is otherwise an "eligible guarantor institution," as the term is defined in Exchange Act Rule 17Ad-15, each of the foregoing constituting an "Eligible Institution." In all other cases, all signatures on this Letter of Transmittal must be guaranteed by an Eligible Institution. See Instruction 6. If you have any questions regarding the need for a signature guarantee, please call the Information Agent at (866) 314-1598 (Toll Free).

2. *Requirements of Tender.* This Letter of Transmittal is to be completed by stockholders either if certificates are to be forwarded herewith or, unless an Agent's Message is utilized, if delivery of shares is to be made pursuant to the procedures for book-entry transfer set forth in Section 3 of the Offer to Purchase. For a stockholder validly to tender shares pursuant to the Offer, (a) a Letter of Transmittal, properly completed and duly executed, and the certificate(s) representing the tendered shares, together with any required signature guarantees, and any other required documents, must be received by the Depository at one of its addresses set forth on the back of this Letter of Transmittal prior to the Expiration Date, or (b) a Letter of Transmittal, properly completed and duly executed, together with any required Agent's Message and any other required documents, must be received by the Depository at one of its addresses set forth on the back of this Letter of Transmittal prior to the Expiration Date and shares must be delivered pursuant to the procedures for book-entry transfer set forth in this Letter of Transmittal (and a book-entry confirmation must be received by the Depository) prior to the Expiration Date.

Tenders of shares made pursuant to the Offer may be withdrawn at any time prior to the Expiration Date. If Purchaser extends the Offer beyond that time, tendered shares may be withdrawn at any time until the extended expiration of the Offer. Tendered shares that have not previously been accepted by Purchaser for payment may be withdrawn at any time after 5:00 p.m., New York City time, on Tuesday, May 1, 2007. To withdraw tendered shares, stockholders must deliver a written notice of withdrawal to the Depository within the prescribed time period at one of the addresses set forth in this Letter of Transmittal. Any notice of withdrawal must specify the name of the tendering stockholder, the number of shares to be withdrawn, and the name of the registered holder of the shares. In addition, if the certificates for shares to be withdrawn have been delivered or otherwise identified to the Depository, then, before the release of the certificates, the tendering stockholder must also submit the serial numbers shown on the particular certificates for shares to be withdrawn and the signature(s) on the notice of withdrawal must be guaranteed by an Eligible Institution (except in the case of shares tendered by an Eligible Institution). If shares have been tendered pursuant to the procedures for book-entry transfer, the notice of withdrawal also must specify the name and the number of the account at The Depository Trust Company to be credited with the withdrawn shares and otherwise comply with the procedures of that facility. Withdrawals may not be rescinded and any shares withdrawn will not be properly tendered for purposes of the Offer unless the withdrawn shares are properly re-tendered prior to the Expiration Date by following the procedures described above.

THE METHOD OF DELIVERY OF SHARES, THIS LETTER OF TRANSMITTAL AND ANY OTHER REQUIRED DOCUMENTS, INCLUDING DELIVERY THROUGH THE BOOK-ENTRY TRANSFER FACILITY, IS AT THE SOLE ELECTION AND RISK OF THE TENDERING STOCKHOLDER. SHARES, THIS LETTER OF TRANSMITTAL AND ALL OTHER DOCUMENTS WILL BE DEEMED DELIVERED ONLY WHEN ACTUALLY RECEIVED BY THE DEPOSITARY (INCLUDING, IN THE CASE OF A BOOK-ENTRY TRANSFER, BY BOOK-ENTRY CONFIRMATION). IF YOU ELECT TO DELIVER BY MAIL, WE RECOMMEND THAT YOU USE REGISTERED MAIL WITH RETURN RECEIPT REQUESTED, AND THAT YOU PROPERLY INSURE THE DOCUMENTS. IN ALL CASES, YOU SHOULD ALLOW SUFFICIENT TIME TO ENSURE TIMELY DELIVERY.

Except as specifically provided by the Offer to Purchase, no alternative, conditional or contingent tenders will be accepted. No fractional shares will be purchased. All tendering stockholders, by execution of this Letter of Transmittal, waive any right to receive any notice of the acceptance for payment of their shares.

3. *Inadequate Space.* If the space provided in this Letter of Transmittal is inadequate, the certificate numbers and/or the number of shares should be listed on a separate signed schedule attached hereto.

4. *Partial Tenders (Not Applicable to Stockholders Who Tender by Book-Entry Transfer).* If fewer than all of the shares represented by any certificate submitted to the Depository are to be tendered, fill in the number of shares that are to be tendered in the box entitled "Number of Shares Tendered." In any such case, new certificate(s) for the remainder of the shares that were evidenced by the old certificate(s) will be sent to the registered holder(s), unless otherwise provided in the appropriate box on this Letter of Transmittal, as soon as practicable after the acceptance for payment of, and payment for, the shares tendered herewith. All shares represented by certificates delivered to the Depository will be deemed to have been tendered unless otherwise indicated.

5. *Indication of Price at Which Shares are Being Tendered.* For shares to be properly tendered, the stockholder MUST either (1) check the box in the section captioned "Shares Tendered At Price Determined Under The Offer" in order to maximize the chance of having Purchaser accept for payment all of the shares tendered (subject to the possibility of proration) or (2) check the box indicating the price per share at which such stockholder is tendering shares under "Shares Tendered At Price Determined by Stockholder." Selecting option (1) could result in the stockholder receiving a price per share as low as \$28.00. **ONLY ONE BOX UNDER (1) OR (2) MAY BE CHECKED. IF MORE THAN ONE BOX IS CHECKED OR IF NO BOX IS CHECKED, THERE IS NO PROPER TENDER OF SHARES. A STOCKHOLDER WISHING TO TENDER PORTIONS OF SUCH STOCKHOLDER'S SHARE HOLDINGS AT DIFFERENT PRICES MUST COMPLETE A SEPARATE LETTER OF TRANSMITTAL FOR EACH PRICE AT WHICH SUCH STOCKHOLDER WISHES TO TENDER EACH SUCH PORTION OF SUCH STOCKHOLDER'S SHARES** . The same shares cannot be tendered more than once, unless previously properly withdrawn as provided in Section 4 of the Offer to Purchase, at more than one price.

6. *Signatures on Letter of Transmittal, Stock Powers and Endorsements.* If this Letter of Transmittal is signed by the registered holder(s) of the shares tendered hereby, the signature(s) must correspond with the name(s) as written on the face of the certificate(s) without any change or alteration whatsoever.

If any of the shares tendered hereby are owned of record by two or more joint owners, all such persons must sign this Letter of Transmittal.

If any shares tendered hereby are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of certificates.

If this Letter of Transmittal or any certificate or stock power is signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, he or she should so indicate when signing and submit proper evidence satisfactory to Purchaser of his or her authority to so act.

If this Letter of Transmittal is signed by the registered owner(s) of the shares tendered hereby, no endorsements of certificates or separate stock powers are required unless payment of the purchase price is to be made, or certificates for shares not tendered or accepted for payment are to be issued, to a person other than the registered owner(s). Signatures on any such certificates or stock powers must be guaranteed by an Eligible Institution.

If this Letter of Transmittal is signed by a person other than the registered owner(s) of the shares tendered hereby, the certificate(s) representing such shares must be properly endorsed for transfer or accompanied by appropriate stock powers, in either case signed exactly as the name(s) of the registered owner(s) appear(s) on the certificates(s). The signature(s) on any such certificate(s) or stock power(s) must be guaranteed by an Eligible Institution.

7. *Stock Transfer Taxes.* Purchaser will pay any stock transfer taxes with respect to the transfer and sale of shares to it pursuant to the Offer. If, however, payment of the purchase price is to be made to, or if shares not tendered or accepted for payment are to be registered in the name of, any person(s) other than the registered owner(s), or if shares tendered hereby are registered in the name(s) of any person(s) other than the person(s) signing this Letter of Transmittal, the amount of any stock transfer taxes (whether imposed on the registered owner(s) or such person(s)) payable on account of the transfer to such person(s) will be deducted from the purchase price unless satisfactory evidence of the payment of such taxes or exemption from the payment of such taxes is submitted with this Letter of Transmittal.

Except as provided in this Instruction 7, it will not be necessary for transfer tax stamps to be affixed to the certificates listed in this Letter of Transmittal.

8. *Special Payment and Delivery Instructions.* If a check for the purchase price of any shares accepted for payment is to be issued in the name of, and/or certificates for any shares not accepted for payment or not tendered are to be issued in the name of and/or returned to, a person other than the signer of this Letter of Transmittal or if a check is to be sent, and/or such certificates are to be returned, to a person other than the signer of this Letter of Transmittal or to an address other than that shown above, the appropriate boxes on this Letter of Transmittal should be completed.

9. *Waiver of Conditions; Irregularities.* All questions as to the number of shares to be accepted, the purchase price to be paid for shares to be accepted, the validity, form, eligibility (including time of receipt) and acceptance for payment of any tender of shares and the validity (including time of receipt) and form of any notice of withdrawal of tendered shares will be determined by Purchaser, in its sole discretion, and such determination will be final and binding on all parties. Purchaser may delegate power in whole or in part to the Depository. Purchaser reserves the absolute right to reject any or all tenders of any shares that Purchaser determines are not in proper form or the acceptance for payment of or payment for which may, in the opinion of Purchaser's counsel, be unlawful. Purchaser reserves the absolute right to reject any notices of withdrawal that it determines are not in proper form. Purchaser also reserves the absolute right, subject to the applicable rules and regulations of the Securities and Exchange Commission, to waive any of the conditions of the Offer on or prior to the Expiration Date, or any defect or irregularity in any tender or withdrawal with respect to any particular shares or any particular stockholder (whether or not Purchaser waives similar defects or irregularities in the case of other stockholders), and Purchaser's interpretation of the terms of the Offer (including these instructions) will be final and binding on all parties. In the event a condition is waived with respect to any particular stockholder, the same condition will be waived with respect to all stockholders. No tender or withdrawal of shares will be deemed to have been properly made until all defects or irregularities have been cured by the tendering or withdrawing stockholder or waived by Purchaser. Purchaser will not be liable for failure to waive any condition of the Offer, or any defect or irregularity in any tender or withdrawal of shares. Unless waived, any defects or irregularities in connection with tenders or withdrawals must be cured within the period of time Purchaser determines. **None of Purchaser, the Dealer Managers, the Information Agent, the Depository or any other person will be obligated to give notice of any defects or irregularities in any tender or withdrawal, nor will any of the foregoing incur any liability for failure to give any such notification.**

10. *Backup Withholding.* In order to avoid backup withholding of U.S. federal income tax on payments of cash pursuant to the Offer, a stockholder surrendering shares in the Offer must, unless an exemption applies, provide the Depository with such stockholder's correct taxpayer identification number ("TIN") (i.e., social security number or employer identification number) on Substitute Form W-9 included below in this Letter of Transmittal and certify under penalties of perjury that such TIN is correct and that the stockholder is not subject to backup withholding. If a stockholder does not provide a correct TIN or fails to provide the certifications described above, the Internal Revenue Service (the "IRS") may impose a \$50 penalty on such stockholder and payment of cash to such stockholder pursuant to the Offer may be subject to backup withholding at the applicable statutory rate (currently 28%).

Backup withholding is not an additional income tax. Rather, the amount of the backup withholding can be credited against the U.S. federal income tax liability of the person subject to the backup withholding, provided that the required information is given to the IRS. If backup withholding results in an overpayment of tax, a refund can be obtained by the stockholder upon filing an income tax return.

A tendering stockholder is required to give the Depository the TIN of the record owner of the shares being tendered. If the shares are held in more than one name or are not in the name of the actual owner, consult the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" for additional guidance on which number to report.

The box in part 3 of the Substitute Form W-9 may be checked if the tendering stockholder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future. If the box in part 3 is checked, the stockholder or other payee must also complete the Certificate of Awaiting Taxpayer Identification Number below in order to avoid backup withholding. Notwithstanding that the box in part 3 is checked and the Certificate of Awaiting Taxpayer Identification Number is completed, the Depository will withhold the applicable statutory rate (currently 28%) on all payments made prior to the time a properly certified TIN is provided to the Depository.

Some stockholders (including, among others, all corporations and certain foreign individuals and entities) are not subject to backup withholding. Foreign stockholders should complete and sign the main signature form and the appropriate Form W-8BEN, Certificate of Foreign Status, a copy of which may be obtained from the Depository, or other applicable IRS Form, in order to avoid backup withholding. See the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" for more instructions.

11. *Withholding on Non-United States Holder.* Even if a Non-United States Holder (as defined below) has provided the required certification to avoid backup withholding, the Depository will withhold U.S. federal income taxes equal to 30% of the gross payments payable to a Non-United States Holder or such holder's agent unless the Depository determines that a reduced rate of withholding is available pursuant to a tax treaty or that an exemption from withholding is applicable because such gross proceeds are effectively connected with the Non-United States Holder's conduct of a trade or business within the United States.

See Section 13 of the Offer to Purchase. In order to obtain a reduced rate of withholding pursuant to a tax treaty, a Non-United States Holder must deliver to the Depository before the payment a properly completed and executed IRS Form W-8BEN (or other applicable IRS Form). In order to obtain an exemption from withholding on the grounds that the gross proceeds paid pursuant to the Offer are effectively connected with the conduct of a trade or business within the United States, a Non-United States Holder must deliver to the Depository a properly completed and executed IRS Form W-8ECI. A Non-United States Holder may be eligible to obtain a refund of all or a portion of any tax withheld if such Non-United States Holder meets those tests described in Section 13 of the Offer to Purchase that would characterize the exchange as a sale (as opposed to a dividend) or is otherwise able to establish that no tax or a reduced amount of tax is due.

For the purposes of this Instruction 11, a “Non-United States Holder” is any stockholder that for U.S. federal income tax purposes is not (i) a citizen or resident of the United States, (ii) a corporation or partnership created or organized in or under the laws of the United States or any State or division thereof (including the District of Columbia), (iii) an estate the income of which is subject to United States federal income taxation regardless of the source of such income, or (iv) a trust (a) if a court within the United States is able to exercise primary supervision over the administration of the trust and (b) one or more U.S. persons have the authority to control all of the substantial decisions of the trust, or certain trusts considered U.S. persons for federal income tax purposes.

NON-UNITED STATES HOLDERS MAY BE SUBJECT TO UNITED STATES WITHHOLDING TAX AT A 30% RATE ON THE SALE OF SHARES PURSUANT TO THE OFFER, EVEN IF NO SUCH WITHHOLDING WOULD APPLY IF THOSE SAME SHARES WERE SOLD ON THE OPEN MARKET. NON-UNITED STATES HOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISORS REGARDING THE APPLICATION OF U.S. FEDERAL INCOME TAX WITHHOLDING, INCLUDING ELIGIBILITY FOR A WITHHOLDING TAX REDUCTION OR EXEMPTION, AND THE REFUND PROCEDURE.

12. *Requests for Assistance or Additional Copies.* Questions and requests for assistance or additional copies of the Offer to Purchase, this Letter of Transmittal, and the Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9 may be directed to the Information Agent at its address set forth on the back page of this Letter of Transmittal. Copies will be furnished promptly at Purchaser’s expense.

13. *Lost, Destroyed or Stolen Certificates.* If any certificate representing shares has been lost, destroyed or stolen, the stockholder should promptly notify the Depository at (781) 575-3400. The stockholder will then be instructed by the Depository as to the steps that must be taken in order to replace the certificate. This Letter of Transmittal and related documents cannot be processed until the procedures for replacing lost, destroyed or stolen certificates have been followed.

14. *Conditional Tenders.* As described in Sections 3 and 6 of the Offer to Purchase, stockholders may condition their tenders on all or a minimum number of their tendered shares being purchased.

If you wish to make a conditional tender you must indicate this in the box captioned “Conditional Tender” in this Letter of Transmittal. In the box in this Letter of Transmittal, you must calculate and appropriately indicate the minimum number of shares that must be purchased if any are to be purchased.

As discussed in Sections 3 and 6 of the Offer to Purchase, proration may affect whether Purchaser accepts conditional tenders and may result in shares tendered pursuant to a conditional tender being deemed withdrawn if the minimum number of shares would not be purchased. If, because of proration (because more than the number of shares sought are properly tendered), the minimum number of shares that you designate will not be purchased, Purchaser may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, you must have tendered all of your shares and check the box so indicating. Upon selection by lot, if any, Purchaser will limit its purchase in each case to the designated minimum number of shares.

All tendered shares will be deemed unconditionally tendered unless the “Conditional Tender” box is completed.

The conditional tender alternative is made available so that a stockholder may seek to structure the purchase of shares pursuant to the offer in such a manner that the purchase will be treated as a sale of such shares by the stockholder, rather than the payment of a dividend to the stockholder, for federal income tax purposes. If you are an odd lot holder and you tender all of your shares, you cannot conditionally tender, because your shares will not be subject to proration. It is the tendering stockholder’s responsibility to calculate the minimum number of shares that must be purchased from the stockholder in order for the stockholder to qualify for sale rather than dividend treatment. Each stockholder is urged to consult his or her own tax advisor. See Sections 6 and 13 of the Offer to Purchase.

15. *Odd Lots.* As described in Section 1 of the Offer to Purchase, if Purchaser is to purchase fewer than all shares tendered before the Expiration Date and not properly withdrawn, the shares purchased first will consist of all shares properly tendered and not properly withdrawn by any stockholder who owned, beneficially or of record, an aggregate of fewer than 100 shares, and who tenders all of the holder's shares at or below the purchase price. This preference will not be available unless the section captioned "Odd Lots" is completed.

16. *Order of Purchase in Event of Proration.* As described in Section 1 of the Offer to Purchase, stockholders may designate the order in which their shares are to be purchased in the event of proration. The order of purchase may have an effect on the U.S. federal income tax classification of any gain or loss on the shares purchased. See Sections 1 and 13 of the Offer to Purchase.

IMPORTANT: THIS LETTER OF TRANSMITTAL, TOGETHER WITH ANY REQUIRED SIGNATURE GUARANTEES, OR, IN THE CASE OF A BOOK-ENTRY TRANSFER, AN AGENT'S MESSAGE, AND ANY OTHER REQUIRED DOCUMENTS, MUST BE RECEIVED BY THE DEPOSITARY PRIOR TO THE EXPIRATION DATE AND EITHER CERTIFICATES FOR TENDERED SHARES MUST BE RECEIVED BY THE DEPOSITARY OR SHARES MUST BE DELIVERED PURSUANT TO THE PROCEDURES FOR BOOK-ENTRY TRANSFER, IN EACH CASE PRIOR TO THE EXPIRATION DATE.

Purpose of Substitute Form W-9

To prevent backup withholding on payments that are made to a stockholder or other payee with respect to shares of Common Stock tendered for payment, the stockholder or other payee is required to notify the Depositary of such stockholder's correct Taxpayer Identification Number, or "TIN" (or the TIN of any other payee), by completing the form below certifying that the TIN provided on Substitute Form W-9 is correct (or that such stockholder or other payee is awaiting a TIN), and that (i) such stockholder or other payee is exempt from backup withholding, (ii) such stockholder or other payee has not been notified by the Internal Revenue Service that such stockholder or other payee is subject to backup withholding as a result of a failure to report all interest or dividends or (iii) the Internal Revenue Service has notified such stockholder or other payee that such stockholder or other payee is no longer subject to backup withholding.

What Number to Give the Depositary

The stockholder (or other payee) is required to give the Depositary the social security number or employer identification number of the record holder (or any other payee) of the shares of Common Stock tendered hereby. If the shares of Common Stock are registered in more than one name or are not in the name of the actual owner, consult the enclosed *Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9* for additional guidance on which number to report. If the surrendering stockholder (or other payee) has not been issued a TIN and has applied for a number or intends to apply for a number in the near future, the stockholder (or other payee) should write "Applied For" in the space provided for the TIN in Part I, sign and date the Substitute Form W-9, and complete the additional Certificate of Awaiting Taxpayer Identification Number. If "Applied For" is written in Part I and the Depositary is not provided with a TIN by the time of payment, the Depositary will withhold 28% of all payments to such stockholder (or other payee) until a properly certified TIN is provided to the Depositary.

**TO BE COMPLETED BY ALL STOCKHOLDERS (OR OTHER PAYEES)
(See Instruction 10)**

Payer's Name: Computershare Trust Company, N.A.		
<p align="center">SUBSTITUTE Form W-9 Department of the Treasury Internal Revenue Service Payer's Request for Taxpayer Identification Number</p>	<p>Part I — Taxpayer Identification Number — For all accounts, enter taxpayer identification number in the box at right. (For most individuals, this is your social security number. If you do not have a number, see Obtaining a Number in the enclosed <i>Guidelines</i> .) Certify by signing and dating below. Note: If the account is in more than one name, see chart in the enclosed <i>Guidelines</i> to determine which number to give the payer Part II — For Payees exempt from backup withholding, see the enclosed <i>Guidelines</i> and complete as instructed therein.</p>	<p>Social Security Number OR Employer Identification Number (If awaiting Taxpayer Identification Number, write (“Applied For”))</p>
<p>Part III — Certification —</p> <p>Under penalties of perjury, I certify that:</p> <p>(1) The number shown on this form is my correct Taxpayer Identification Number (or I am waiting for a number to be issued to me);</p> <p>(2) I am not subject to backup withholding either because (a) I am exempt from backup withholding, (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and</p> <p>(3) I am a U.S. person (including a U.S. resident alien).</p> <p>Certification Instructions — You must cross out item (2) above if you have been notified by the IRS that you are subject to backup withholding because of underreporting interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding you received another notification from the IRS that you were no longer subject to backup withholding, do not cross out item (2). (Also see instructions in the enclosed <i>Guidelines</i> .)</p>		
<p>_____</p> <p>Signature</p>		<p>_____</p> <p>Date</p>

**YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU WROTE
“APPLIED FOR” IN PART I OF THIS SUBSTITUTE FORM W-9**

<p>CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER</p> <p>I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that, notwithstanding the information I provided in Part III of the Substitute Form W-9 (and the fact that I have completed this Certificate of Awaiting Taxpayer Identification Number), the Depository will withhold at the applicable statutory rate (currently 28%) on all payments made prior to the time a properly certified TIN is provided to the Depository.</p>	
<p>_____</p> <p>Signature</p>	<p>_____</p> <p>Date</p>

NOTE: FAILURE TO COMPLETE AND RETURN THE SUBSTITUTE FORM W-9 MAY RESULT IN BACKUP WITHHOLDING OF 28% OF ANY PAYMENTS MADE TO YOU. PLEASE REVIEW THE ENCLOSED GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9 FOR ADDITIONAL DETAILS.



**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9**

GUIDELINES FOR DETERMINING THE PROPER IDENTIFICATION NUMBER TO GIVE THE PAYER . — Social Security numbers have nine digits separated by two hyphens: i.e. 000-00-0000. Employer identification numbers have nine digits separated by only one hyphen: i.e. 00-0000000. The table below will help determine the number to give the payer.

For this type of account:		Give the SOCIAL SECURITY number of —
1.	An individual's account	The individual
2.	Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account(1)
3.	Custodian account of a minor (Uniform Gift to Minors Act)	The minor(2)
4.	(a) The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee(1)
4.	(b) So-called trust account that is not a legal or valid trust under State law	The owner(3)
5.	Sole proprietorship account	The owner

For this type of account		Give the EMPLOYER IDENTIFICATION number of —
6.	A valid trust, estate, or pension trust	The legal entity (Do not furnish the identifying number of the personal representative or trustee unless the legal entity itself is not designated in the account title.)(4)
7.	Corporate account	The corporation
8.	Partnership account held in the name of the business	The partnership
9.	Association, club, religious, charitable, or other tax-exempt organization	The organization
10.	A broker or registered nominee	The broker or nominee
11.	Account with the Department of Agriculture in the name of a public entity (such as a State or local government, school district, or prison) that receives an agricultural program	

- (1) List and circle the name of the person whose number you furnish.
(2) Circle the minor's name and furnish the minor's social security number.
(3) Show the name of the owner. The name of the business or the "doing business as" name may also be entered. Either the social security number or the employer identification number may be used.
(4) List and circle the name of the legal trust, estate, or pension trust.

NOTE: If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER OF SUBSTITUTE FORM W-9
(continued)**

Obtaining a Number

If you don't have a taxpayer identification number or you don't know your number, obtain Form SS-5, Application for a Social Security Number Card, or Form SS-4, Application for Employer Identification number, at the local office of the Social Security Administration or the Internal Revenue Service and apply for a number.

Payees Exempt from Backup Withholding

Payees specifically exempted from backup withholding on ALL dividend and interest payments and on broker transactions include the following:

- A corporation.
- A financial institution.
- An organization exempt from tax under section 501(a), or an individual retirement plan, or a custodial account under section 403(b)(7).
- The United States or any agency or instrumentality thereof.
- A State, the District of Columbia, a possession of the United States, or any subdivision or instrumentality thereof.
- A foreign government, a political subdivision of a foreign government, or any agency or instrumentality thereof.
- An international organization or any agency, or instrumentality thereof.
- A registered dealer in securities or commodities registered in the U.S. or in a possession of the U.S.
- A real estate investment trust.
- A common trust fund operated by a bank under section 584(a).
- An exempt charitable remainder trust, or a non-exempt trust described in section 4947(a)(1).
- An entity registered at all times under the Investment Company Act of 1940.
- A foreign central bank of issue.

Payments of dividends and patronage dividends not generally subject to backup withholding include the following:

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the U.S. and which have at least one nonresident partner.
- Payments of patronage dividends where the amount received is not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

EXEMPT PAYEES DESCRIBED ABOVE SHOULD FILE THE SUBSTITUTE FORM W-9 TO AVOID POSSIBLE ERRONEOUS BACKUP WITHHOLDING. COMPLETE THE SUBSTITUTE FORM W-9 AS FOLLOWS: ENTER YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT" ON THE FACE OF THE FORM, SIGN, DATE AND RETURN THE FORM TO THE EXCHANGE AGENT.

Certain payments other than interest dividends, and patronage dividends, that are not subject to information reporting are also not subject to backup withholding. For details, see the regulations under sections 6041, 6041A(a), 6042, 6044, 6045, 6049, and 6050A and 6050N and the regulations thereunder.

Privacy Act Notice. — Section 6109 requires most recipients of dividend, interest, or other payments to give taxpayer identification numbers to payers who must report the payments to IRS. IRS uses the numbers for identification purposes. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not furnish a taxpayer identification number to a payer. Certain penalties may also apply.

Penalties

(1) Penalty for Failure to Furnish Taxpayer Identification Number . — If you fail to furnish your taxpayer identification number to the Exchange Agent, you are subject to a penalty of \$50 for each such failure unless your failure is due to a reasonable cause and not to willful neglect.

(2) Civil Penalty for False Information With Respect to Withholding . — If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you are subject to a penalty of \$500.

(3) Criminal Penalty for Falsifying Information . — Willfully falsifying certificates or affirmations may subject you to criminal penalties including fines and/or imprisonment.

FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT OR THE INTERNAL REVENUE SERVICE.

Any questions or requests for assistance may be directed to the Information Agent or the Dealer Managers at their respective telephone numbers and addresses set forth below. Requests for additional copies of the Offer to Purchase, this Letter of Transmittal or related documents may be directed to the Information Agent at its telephone numbers or address set forth below. You may also contact your broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Offer.

The Information Agent for the Offer is:

Georgeson

Georgeson

17 State St., 10th Floor

New York, New York 10004

Banks and Brokerage Firms, Please Call: (212) 440-9800

All Others Call Toll-free: (866) 314-1598

The Dealer Managers for the Offer are:



Merrill Lynch & Co.

Special Equity Transactions

4 World Financial Center

New York, New York 10080

Call Collect: (609) 818-8000

Call Toll Free: (877) 653-2948

Deutsche Bank Securities



Deutsche Bank Securities Inc.

60 Wall Street

New York, New York

Call Toll Free: (877) 221-7676

**NOTICE OF GUARANTEED DELIVERY
For Tender of Shares of Common Stock
of
CELANESE CORPORATION**

THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

As set forth in Section 3 of the Offer to Purchase (as defined below), this Notice of Guaranteed Delivery, or a form substantially equivalent hereto, must be used to accept the Offer (as defined below) if you want to tender your shares but:

- your certificates for the shares are not immediately available or cannot be delivered to the Depository by the expiration of the tender offer;
- you cannot comply with the procedure for book-entry transfer by the expiration of the tender offer; or
- your other required documents cannot be delivered to the Depository by the expiration of the tender offer,

you can still tender your shares if you comply with the guaranteed delivery procedure described in Section 3 of the Offer to Purchase.

This Notice of Guaranteed Delivery, properly completed and duly executed, may be delivered to the Depository by mail, overnight courier or by facsimile transmission prior to the expiration date.

Deliver to:

Computershare Trust Company, N.A.
the Depository for the Tender Offer

By Mail:

Computershare
Attn: Celanese Dutch Auction
P.O. Box 859208
Braintree, MA 02185

By Overnight Courier:

Computershare
Attn: Celanese Dutch Auction
161 Bay State Drive
Braintree, MA 02184

By Facsimile Transmission:
(For Eligible Institutions Only)

Computershare
Attn: Celanese Dutch Auction
(781) 380-3388
Confirm Receipt by Calling:
(781) 930-4900

For this notice to be validly delivered, it must be received by the Depository at one of the addresses listed above before the expiration of the tender offer. Delivery of this instrument to an address other than as set forth above will not constitute a valid delivery. Deliveries to Celanese Corporation, CIH, the Dealer Managers or the Information Agent will not be forwarded to the Depository and therefore will not constitute valid delivery. Deliveries to the Depository Trust Company will not constitute valid delivery to the Depository.

This Notice of Guaranteed Delivery is not to be used to guarantee signatures. If a signature on the Letter of Transmittal is required to be guaranteed by an Eligible Institution (as defined in the Offer to Purchase) under the instructions to the Letter of Transmittal, the signature guarantee must appear in the applicable space provided in the signature box on the Letter of Transmittal.

Ladies and Gentlemen:

The undersigned hereby tenders to Celanese Corporation, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., upon the terms and subject to the conditions set forth in its Offer to Purchase dated March 6, 2007 (the "Offer to Purchase"), and the related Letter of Transmittal (which, together with any amendments or supplements thereto, collectively constitute the "Offer"), receipt of which is hereby acknowledged, the number of shares of Series A Common Stock of Celanese Corporation, par value \$0.0001 per share (the "Common Stock"), listed below, pursuant to the guaranteed delivery procedures set forth in Section 3 of the Offer to Purchase.

Number of shares to be tendered: _____ shares

NOTE: SIGNATURES MUST BE PROVIDED WHERE INDICATED BELOW

**PRICE (IN DOLLARS) PER SHARE AT WHICH SHARES ARE
BEING TENDERED**

(See Instruction 5 of the Letter of Transmittal)

(1) SHARES TENDERED AT PRICE DETERMINED UNDER THE TENDER OFFER

By checking the box below INSTEAD OF ONE OF THE BOXES UNDER "Shares Tendered At Price Determined By Stockholder," the undersigned hereby tenders shares at the purchase price as shall be determined by Celanese Corporation in accordance with the terms of the Offer.

The undersigned wants to maximize the chance that Celanese Corporation will accept for payment all of the shares the undersigned is tendering (subject to the possibility of proration). Accordingly, by checking this box instead of one of the price boxes below, the undersigned hereby tenders shares at, and is willing to accept, the purchase price determined by Celanese Corporation in accordance with the terms of the Offer. The undersigned understands that this action will result in the undersigned's shares being deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. This may effectively lower the Final Purchase Price and could result in the undersigned receiving a per share price as low as \$28.00.

OR

(2) SHARES TENDERED AT PRICE DETERMINED BY STOCKHOLDER

By checking ONE of the following boxes INSTEAD OF THE BOX UNDER "Shares Tendered At Price Determined Under The Offer," the undersigned hereby tenders shares of Common Stock at the price checked. The undersigned understands that this action could result in Celanese Corporation purchasing none of the shares tendered hereby if the purchase price determined by Celanese Corporation for the shares is less than the price checked below.

<input type="checkbox"/> \$28.00	<input type="checkbox"/> \$29.00	<input type="checkbox"/> \$30.00
<input type="checkbox"/> \$28.25	<input type="checkbox"/> \$29.25	<input type="checkbox"/> \$30.25
<input type="checkbox"/> \$28.50	<input type="checkbox"/> \$29.50	<input type="checkbox"/> \$30.50
<input type="checkbox"/> \$28.75	<input type="checkbox"/> \$29.75	

CONDITIONAL TENDER
(See Instruction 14 of the Letter of Transmittal)

A stockholder may tender shares subject to the condition that a specified minimum number of the stockholder's shares tendered pursuant to the Letter of Transmittal must be purchased if any shares tendered are purchased, all as described in the Offer to Purchase, particularly in Section 6 of the Offer to Purchase. Unless at least the minimum number of shares indicated below is purchased by Purchaser pursuant to the terms of the Offer, none of the shares tendered will be purchased. It is the tendering stockholder's responsibility to calculate the minimum number of shares that must be purchased if any are purchased, and Purchaser urges stockholders to consult their own tax advisors before completing this section. Unless this box has been checked and a minimum specified, the tender will be deemed unconditional.

- The minimum number of shares that must be purchased, if any are purchased, is: _____ shares.

If, because of proration, the minimum number of shares designated will not be purchased, Celanese Corporation may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, the tendering stockholder must have tendered all of his or her shares and checked this box:

- The tendered shares represent all shares held by the undersigned.

ODD LOTS
(See Instruction 15 of the Letter of Transmittal)

To be completed ONLY if shares are being tendered by or on behalf of a person owning, beneficially or of record, as of the close of business on the date set forth on the signature page hereto, and who continues to own, beneficially or of record, as of the Expiration Date, an aggregate of fewer than 100 shares.

The undersigned either (check one box):

- is the beneficial or record owner of an aggregate of fewer than 100 shares, all of which are being tendered; or
- is a broker, dealer, commercial bank, trust company, or other nominee that (a) is tendering for the beneficial owner(s), shares with respect to which it is the record holder, and (b) believes, based upon representations made to it by the beneficial owner(s), that each such person is the beneficial owner of an aggregate of fewer than 100 shares and is tendering all of the shares beneficially owned by each such person.

In addition, the undersigned is tendering shares either (check one box):

- at the purchase price, as the same shall be determined by Celanese Corporation in accordance with the terms of the tender offer (persons checking this box need not indicate the price per share); or
- at the price per share indicated under the caption "Shares Tendered at Price Determined by Stockholder" in the box entitled "Price (In Dollars) Per Share At Which Shares Are Being Tendered" on this Notice of Guaranteed Delivery.

**CERTIFICATION BY NON-UNITED STATES HOLDERS
TENDERING ALL SHARES ACTUALLY AND CONSTRUCTIVELY OWNED
(To be completed only by Non-United States Holders who are tendering all of their shares.
See Instruction 11 of the Letter of Transmittal)**

The undersigned represents that either (check one box):

- the undersigned is the beneficial or record owner of shares and is tendering all of the undersigned's shares, including those owned directly and constructively (see Section 13 of the Offer to Purchase); or
- the undersigned is a broker, dealer, commercial bank, trust company or other nominee which: (a) is tendering, for the beneficial owner(s) thereof, shares with respect to which the undersigned is the record owner; and (b) believes, based upon representations made to the undersigned by such beneficial owners, that each such person is tendering all of their shares, including those owned directly and constructively (see Section 13 of the Offer to Purchase).

PLEASE SIGN ON THIS PAGE

Name(s) of Record Holder(s): _____
(Please Print)

Signature(s): _____

X _____

X _____

Address(es): _____

Zip code(s): _____

(Area code) and telephone number: _____

If delivery will be by book-entry transfer, check this box

Name of Tendering Institution: _____

Account Number: _____

**GUARANTEE
(NOT TO BE USED FOR SIGNATURE GUARANTEE)**

The undersigned, a bank, broker, dealer, credit union, savings association or other entity which is a member in good standing of the Securities Transfer Association Medallion Signature Guarantee Program, or an "eligible guarantor institution," (as such term is defined in Rule 17Ad-15 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), hereby guarantees (i) that the above-named person(s) has a net long position in the shares being tendered within the meaning of Rule 14e-4 promulgated under the Exchange Act, (ii) that such tender of shares complies with Rule 14e-4 and (iii) to deliver to the Depository at one of its addresses set forth above certificate(s) for the shares tendered hereby, in proper form for transfer, or a confirmation of the book-entry transfer of the shares into the Depository's account at The Depository Trust Company, together with a properly completed and duly executed Letter of Transmittal (or a manually signed facsimile thereof) and any other required documents, within three business days after the date of receipt by the Depository.

Name of Eligible Institution
Guaranteeing Delivery

X _____
Authorized Signature

Address

Name (Print Name)

Zip Code

Title

(Area Code) Telephone No.

Dated: _____, 2007

This form is not to be used to guarantee signatures. If a signature on a Letter of Transmittal is required to be guaranteed by an Eligible Institution under the Instructions thereto, such signature guarantee must appear in the applicable space provided in the signature box on the Letter of Transmittal.

NOTE: DO NOT SEND SHARE CERTIFICATES WITH THIS FORM. YOUR SHARE CERTIFICATES MUST BE SENT WITH THE LETTER OF TRANSMITTAL.



March 6, 2007

To Our Stockholders:

Celanese Corporation recently announced its plans to conduct a modified “Dutch Auction” tender offer in which it, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l. (“CIH”), would purchase for cash up to 11,279,243 shares of its Series A Common Stock, par value \$0.0001 per share (the “Common Stock”), at a price not greater than \$30.50 nor less than \$28.00 per share. Enclosed for your consideration are the Offer to Purchase dated March 6, 2007 (the “Offer to Purchase”), and the related Letter of Transmittal (the “Letter of Transmittal”) which, as amended or supplemented from time to time, together constitute the tender offer (the “Offer”). Capitalized terms used herein and not defined herein shall have the meanings given to them in the Offer to Purchase. The description of the Offer in this letter is only a summary and is qualified in its entirety by all of the terms and conditions of the Offer set forth in the Offer to Purchase and Letter of Transmittal.

Celanese Corporation will determine a single per share price that it will pay for shares properly tendered and not properly withdrawn in the Offer, taking into account the total number of shares tendered and the prices specified by tendering stockholders. Celanese Corporation will select the lowest purchase price that will allow it to purchase 11,279,243 shares, or such lesser number of shares as are properly tendered and not properly withdrawn, at prices not greater than \$30.50 nor less than \$28.00 per share. All shares properly tendered at or below the purchase price and not properly withdrawn will be purchased at the purchase price selected by Celanese Corporation, subject to proration provisions. All shares acquired in the Offer will be acquired at the same purchase price. Celanese Corporation and CIH reserve the right, in their sole discretion, to purchase more than 11,279,243 shares in the Offer, subject to applicable law. Shares tendered at prices greater than the purchase price and shares not purchased because of proration provisions will be returned to the tendering stockholders at Celanese Corporation’s expense. See Section 1 and Section 3 of the Offer to Purchase.

If the number of shares properly tendered is less than or equal to 11,279,243 shares (or such greater number of shares as Celanese Corporation may elect to purchase pursuant to the Offer), Celanese Corporation will, through CIH, on the terms and subject to the conditions of the Offer, purchase at the purchase price selected by Celanese Corporation all shares so tendered.

If at the expiration of the Offer more than 11,279,243 shares (or any such greater number of shares as Celanese Corporation may elect to purchase) are properly tendered at or below the purchase price, Celanese Corporation, through CIH, will buy shares first, from all stockholders owning beneficially or of record an aggregate of fewer than 100 shares (an “odd lot holder”) who properly tender all their shares at or below the purchase price selected by Celanese Corporation; second, on a pro rata basis from all other stockholders who properly tender shares at or below the purchase price selected by Celanese Corporation, subject to any conditional tenders; and third, if necessary to permit Celanese Corporation, through CIH, to purchase the total number of shares to be purchased in the Offer, from holders who have tendered only shares subject to the condition that a specified minimum number of the holder’s shares are purchased in the Offer as described in Section 6 of the Offer to Purchase (for which the condition was not initially satisfied, and provided such holders have tendered all of their shares) by random lot, to the extent feasible. See Section 1 and Section 6 of the Offer to Purchase.

THE OFFER IS NOT CONDITIONED ON ANY MINIMUM NUMBER OF SHARES BEING TENDERED. THE OFFER IS, HOWEVER, SUBJECT TO CERTAIN OTHER CONDITIONS. SEE SECTION 7 OF THE OFFER TO PURCHASE.

Celanese Corporation’s directors and executive officers and CIH’s managers have advised Celanese Corporation that they do not intend to tender their shares in the Offer. See Section 11 of the Offer to Purchase. However, Celanese Corporation and CIH have agreed to purchase up to 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone Capital Partners (Cayman) Ltd. 1, Blackstone Capital Partners (Cayman) Ltd. 2 and Blackstone Capital Partners (Cayman) Ltd. 3 (collectively, “Blackstone”), on the eleventh business day after the expiration of the Offer. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy

four out of the eleven seats on the Board of Directors of Celanese Corporation and abstained from voting to approve this Offer. See Section 11 of the Offer to Purchase.

Please note the following:

1. You may tender your shares at prices not greater than \$30.50 nor less than \$28.00 per share, as indicated in the attached Letter of Transmittal, net to you in cash, without interest.
2. You should consult with your broker or other financial or tax advisor on the possibility of designating the priority in which your shares will be purchased in the event of proration.
3. The Offer is not conditioned on any minimum number of shares being tendered. The Offer is, however, subject to certain other conditions set forth in the Offer to Purchase.
4. The Offer, proration period and withdrawal rights will expire at 5:00 p.m., New York City time, on Tuesday, April 3, 2007, unless Celanese Corporation extends the Offer.
5. The Offer is for 11,279,243 shares, constituting approximately 7% of the shares outstanding as of March 2, 2007.
6. Tendering stockholders who are tendering shares held in their name or who tender their shares directly to the Depository (as defined in the Offer to Purchase) will not be obligated to pay any brokerage commissions or fees to Celanese Corporation or the Dealer Managers, solicitation fees, or, except as set forth in the Offer to Purchase and the Letter of Transmittal, stock transfer taxes on the purchase of shares under the Offer.
7. If you wish to tender portions of your shares at different prices, you must complete and submit a separate Letter of Transmittal for each price at which you wish to tender each such portion of your shares.
8. If you are an odd lot holder and you tender all such shares at or below the Final Purchase Price before the expiration of the Offer and check the box captioned "Odd Lots" on the attached Letter of Transmittal, Celanese Corporation, through CIH, will accept all such shares for purchase before proration, if any, of the purchase of other shares properly tendered at or below the Final Purchase Price and not properly withdrawn.

YOUR PROMPT ACTION IS REQUESTED. PLEASE NOTE THAT THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

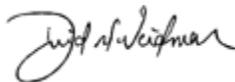
If you wish to condition your tender upon the purchase of all shares tendered or upon the purchase of a specified minimum number of the shares which you tender, you may elect to do so and thereby avoid possible proration of your tender. The purchase of shares from all tenders which are so conditioned will be determined by random lot. To elect such a condition complete the box entitled "Conditional Tender" in the attached Letter of Transmittal.

The Offer is being made solely under the Offer to Purchase and the related Letter of Transmittal and is being made to all record holders of shares of the Common Stock. The Offer is not being made to, nor will tenders be accepted from or on behalf of, holders of shares of the Common Stock residing in any jurisdiction in which the making of the Offer or acceptance thereof would not be in compliance with the securities, blue sky or other laws of such jurisdiction.

On March 2, 2007, the last full trading day prior to the announcement of our intention to commence the Offer, the last reported sale price of Celanese Corporation's shares on the New York Stock Exchange was \$28.33 per share. Any stockholder whose shares are properly tendered directly to Computershare Trust Company, N.A., the Depository for the Offer, and purchased in the Offer, will not incur the usual transaction costs associated with open market sales. If you hold shares through a broker or bank, you should consult your broker or bank to determine whether any transaction costs are applicable. If you own fewer than 100 shares, the Offer is an opportunity for you to sell your shares without having to pay "odd lot" discounts.

If you have any questions regarding the Offer or need assistance in tendering your shares, please contact Merrill Lynch & Co. or Deutsche Bank Securities Inc., the Dealer Managers for the Offer, at (877) 653-2948 (toll free) or (877) 221-7676 (toll free), respectively, or Georgeson, the Information Agent for the Offer, at (866) 314-1598 (Toll Free).

Sincerely,

A handwritten signature in black ink, appearing to read "David N. Weidman". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

David N. Weidman
*Chairman of the Board,
Chief Executive Officer and President*

Offer to Purchase for Cash
by
CELANESE CORPORATION
Through Its Wholly Owned Subsidiary
CELANESE INTERNATIONAL HOLDINGS LUXEMBOURG S.À R.L.
of
Up to 11,279,243 Shares of Its Common Stock
At a Purchase Price
Not Greater than \$30.50 per Share
Nor Less than \$28.00 per Share

**THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS EXPIRE AT
5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE
OFFER IS EXTENDED.**

March 6, 2007

To Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees:

Celanese Corporation, a Delaware corporation, has appointed us to act as Dealer Managers in connection with its offer, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company ("CIH"), to purchase for cash up to 11,279,243 shares of its Series A Common Stock, par value \$0.0001 per share (the "Common Stock"), at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions set forth in the Offer to Purchase dated March 6, 2007 (the "Offer to Purchase") and the related Letter of Transmittal (which together, as they may be amended or supplemented from time to time, constitute the "Offer"). Capitalized terms used herein and not defined herein shall have the meanings given to them in the Offer to Purchase. The description of the Offer in this letter is only a summary and is qualified in its entirety by all of the terms and conditions of the Offer set forth in the Offer to Purchase and Letter of Transmittal.

Celanese Corporation will, upon the terms and subject to the conditions of the Offer, determine a single per share price that it will pay for shares properly tendered and not properly withdrawn from the Offer, taking into account the number of shares so tendered and the prices specified by tendering stockholders. Celanese Corporation will select the lowest purchase price not greater than \$30.50 nor less than \$28.00 per share that will allow it, through CIH, to purchase 11,279,243 shares, or such lesser number of shares as are properly tendered and not properly withdrawn. The price Celanese Corporation will select is referred to as the "Final Purchase Price." All shares properly tendered prior to the expiration date at prices at or below the Final Purchase Price and not properly withdrawn will be purchased in the Offer at the Final Purchase Price, upon the terms and subject to the conditions of the Offer, including the "odd lot" priority, proration and conditional tender provisions described in the Offer to Purchase. Under no circumstances will interest be paid on the purchase price for the shares, regardless of any delay in making such payment. All shares acquired in the Offer will be acquired at the Final Purchase Price. Celanese Corporation and CIH reserve the right, in their sole discretion, to purchase more than 11,279,243 shares in the Offer, and to amend the maximum aggregate purchase price, subject to applicable law.

Celanese Corporation and CIH reserve the right, in their sole discretion, to terminate the Offer upon the occurrence of certain conditions more specifically described in Section 7 of the Offer to Purchase, or to amend the Offer in any respect, subject to applicable law.

Upon the terms and subject to the conditions of the Offer, if more than 11,279,243 shares, or such greater number of shares as Celanese Corporation may elect to purchase, subject to applicable law, have been validly tendered, and not properly withdrawn before the expiration date, at prices at or below the Final Purchase Price, Celanese Corporation, through CIH, will accept the shares to be purchased in the following order of priority: (i) from all holders of "odd lots" of less than 100 shares who properly tender all their shares at or below the Final Purchase Price and do not properly withdraw them before the expiration

date (partial tenders will not qualify for this preference); (ii) from all other stockholders who properly tender shares at or below the Final Purchase Price, on a pro rata basis, subject to the conditional tender provisions described in the Offer to Purchase and with appropriate adjustment to avoid purchases of fractional shares; and (iii) only if necessary to permit Celanese Corporation, through CIH, to purchase the total number of shares desired to be purchased in this Offer, from holders who have tendered shares subject to the condition that a specified minimum number of the holder's shares be purchased if any shares are purchased in the Offer as described in the Offer to Purchase (for which the condition was not initially satisfied) by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares. Therefore, Celanese Corporation and CIH may not purchase all of the shares that you tender even if you tender them at or below the Final Purchase Price. Shares tendered at prices greater than the Final Purchase Price and shares not purchased because of proration provisions will be returned to the tendering stockholders at Celanese Corporation's expense promptly after expiration of the Offer. See Section 1, Section 3 and Section 5 of the Offer to Purchase.

The Offer is not conditioned on any minimum number of shares being tendered. The Offer is, however, subject to certain other conditions. See Section 7 of the Offer to Purchase.

Celanese Corporation's directors and executive officers and CIH's managers have advised Celanese Corporation that they do not intend to tender their shares in the Offer. However, Celanese Corporation, through CIH, has agreed to purchase 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone Capital Partners (Cayman) Ltd. 1, Blackstone Capital Partners (Cayman) Ltd. 2 and Blackstone Capital Partners (Cayman) Ltd. 3 (collectively, "Blackstone"), on the eleventh business day after the expiration of the Offer. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of Celanese Corporation and abstained from voting to approve this Offer. See Section 11 of the Offer to Purchase.

For your information and for forwarding to those of your clients for whom you hold shares registered in your name or in the name of your nominee, we are enclosing the following documents:

1. The Offer to Purchase;
2. The Letter of Transmittal for your use and for the information of your clients, including a Substitute Form W-9;
3. Notice of Guaranteed Delivery to be used to accept the tender offer if the share certificates and all other required documents cannot be delivered to the Depository before the expiration date or if the procedure for book-entry transfer cannot be completed before the expiration date;
4. A letter to the stockholders of Celanese Corporation dated March 6, 2007, from the Chairman of the Board, Chief Executive Officer and President of Celanese Corporation;
5. A letter to clients that you may send to your clients for whose accounts you hold shares registered in your name or in the name of your nominee, with space provided for obtaining such clients' instructions with regard to the Offer; and
6. A return envelope addressed to Computershare Trust Company, N.A., as Depository for the Offer.

YOUR PROMPT ACTION IS REQUESTED. WE URGE YOU TO CONTACT YOUR CLIENTS AS PROMPTLY AS POSSIBLE. PLEASE NOTE THAT THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

For shares to be tendered properly pursuant to the Offer, the certificates for such shares, or confirmation of receipt of such shares pursuant to the procedure for book-entry transfer set forth in Section 3 of the Offer to Purchase, together with (a) a properly completed and duly executed Letter of Transmittal including any required signature guarantees and any documents required by the Letter of Transmittal or (b) an Agent's Message (as described in Section 3 of the Offer to Purchase) in the case of a book-entry transfer, must be received before 5:00 p.m., New York City time, on Tuesday, April 3, 2007 by the Depository at one of its addresses set forth on the back cover of the Offer to Purchase.

Celanese Corporation and CIH will not pay any fees or commissions to brokers, dealers, commercial banks or trust companies or other nominees (other than fees to the Dealer Managers and the Information Agent, as described in Section 15 of the Offer to Purchase) for soliciting tenders of shares pursuant to the Offer. Celanese Corporation and CIH will, however, upon

request, reimburse brokers, dealers, commercial banks, trust companies or other nominees for customary mailing and handling expenses incurred by them in forwarding the Offer and related materials to the beneficial owners of shares held by them as a nominee or in a fiduciary capacity. No broker, dealer, commercial bank or trust company has been authorized to act as the agent of Celanese Corporation, CIH, the Dealer Managers, the Information Agent or the Depositary for purposes of the Offer. Celanese Corporation and CIH will pay or cause to be paid all stock transfer taxes, if any, on its purchase of the shares except as otherwise provided in the Offer to Purchase or Instruction 7 in the Letter of Transmittal.

Any questions or requests for assistance may be directed to the Dealer Managers or the Information Agent at their respective telephone numbers and addresses set forth on the back cover of the Offer to Purchase. You may request additional copies of enclosed materials and direct questions and requests for assistance to the Information Agent, Georgeson, at: (866) 314-1598 (Toll Free) or (212) 440-9800 (Call).

Very truly yours,

Merrill Lynch & Co.

Deutsche Bank Securities Inc.

Enclosures

NOTHING CONTAINED IN THIS DOCUMENT OR IN THE ENCLOSED DOCUMENTS WILL MAKE YOU OR ANY OTHER PERSON AN AGENT OF CELANESE CORPORATION, CIH, THE DEALER MANAGERS, THE INFORMATION AGENT OR THE DEPOSITARY OR ANY AFFILIATE OF ANY OF THE FOREGOING, OR AUTHORIZE YOU OR ANY OTHER PERSON TO USE ANY DOCUMENT OR MAKE ANY STATEMENT ON BEHALF OF ANY OF THEM IN CONNECTION WITH THE OFFER OTHER THAN THE DOCUMENTS ENCLOSED AND THE STATEMENTS CONTAINED IN THOSE DOCUMENTS.

Offer to Purchase for Cash
by
CELANESE CORPORATION
Through Its Wholly Owned Subsidiary
CELANESE INTERNATIONAL HOLDINGS LUXEMBOURG S.À R.L.
of
Up to 11,279,243 Shares of Its Common Stock
At a Purchase Price
Not Greater than \$30.50 per Share
Nor Less than \$28.00 per Share

THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

March 6, 2007

To Our Clients:

Enclosed for your consideration are the Offer to Purchase, dated March 6, 2007 (the "Offer to Purchase") and related Letter of Transmittal (which together, as they may be amended or supplemented from time to time, constitute the "Offer") in connection with the offer by Celanese Corporation, a Delaware corporation, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company ("CIH"), to purchase for cash up to 11,279,243 shares of its Series A Common Stock, par value \$0.0001 per share (the "Common Stock"), at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions set forth in the Offer to Purchase and the related Letter of Transmittal. Capitalized terms used herein and not defined herein shall have the meanings given to them in the Offer to Purchase. The description of the Offer in this letter is only a summary and is qualified in its entirety by all of the terms and conditions of the Offer set forth in the Offer to Purchase and Letter of Transmittal.

Celanese Corporation will, upon the terms and subject to the conditions of the Offer, determine a single per share price that it will pay for shares properly tendered and not properly withdrawn from the Offer, taking into account the number of shares so tendered and the prices specified by tendering stockholders. Celanese Corporation will select the lowest purchase price not greater than \$30.50 nor less than \$28.00 per share that will allow it, through CIH, to purchase 11,279,243 shares, or such lesser number of shares as are properly tendered and not properly withdrawn. The price Celanese Corporation will select is referred to as the "Final Purchase Price." All shares properly tendered prior to the expiration date at prices at or below the Final Purchase Price and not properly withdrawn will be purchased in the Offer at the Final Purchase Price, upon the terms and subject to the conditions of the Offer, including the "odd lot" priority, proration and conditional tender provisions described in the Offer to Purchase. Under no circumstances will interest be paid on the purchase price for the shares, regardless of any delay in making such payment. All shares acquired in the Offer will be acquired at the Final Purchase Price. Celanese Corporation and CIH reserve the right, in their sole discretion, to purchase more than 11,279,243 shares in the Offer, and to amend the maximum aggregate purchase price, subject to applicable law.

Celanese Corporation and CIH reserve the right, in their sole discretion, to terminate the Offer upon the occurrence of certain conditions more specifically described in Section 7 of the Offer to Purchase, or to amend the Offer in any respect, subject to applicable law.

Upon the terms and subject to the conditions of the Offer, if more than 11,279,243 shares, or such greater number of shares as Celanese Corporation and CIH may elect to purchase, subject to applicable law, have been validly tendered, and not properly withdrawn before the expiration date, at prices at or below the Final Purchase Price, Celanese Corporation, through CIH, will accept the shares to be purchased in the following order of priority: (i) from all holders of "odd lots" of less than 100 shares who properly tender all their shares at or below the Final Purchase Price and do not properly withdraw them before the expiration date (partial tenders will not qualify for this preference); (ii) from all other stockholders who properly tender shares at or below the Final Purchase Price, on a pro rata basis, subject to the conditional tender provisions described in the Offer to Purchase and with appropriate adjustment to avoid purchases of fractional shares; and (iii) only if necessary to permit Celanese Corporation, through CIH, to purchase the total number of shares desired to be purchased in this Offer, from holders who have tendered shares subject to the condition that a specified minimum number of the holder's shares be purchased if any shares are purchased in the Offer as described in the Offer to Purchase (for which the condition was not initially satisfied) by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares. Therefore, Celanese Corporation and CIH may not purchase all of the shares that you tender even if you tender them at or below the Final Purchase Price. Shares tendered at prices greater than the Final Purchase Price and shares not purchased because of proration provisions will be returned to the tendering stockholders at Celanese Corporation's expense promptly after expiration of the Offer. See Section 1, Section 3 and Section 5 of the Offer to Purchase.

The Offer is not conditioned on any minimum number of shares being tendered. The Offer is, however, subject to certain other conditions. See Section 7 of the Offer to Purchase.

Celanese Corporation's directors and executive officers and CIH's managers have advised Celanese Corporation that they do not intend to tender their shares in the Offer. However, Celanese Corporation and CIH have agreed to purchase 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone Capital Partners (Cayman) Ltd. 1, Blackstone Capital Partners (Cayman) Ltd. 2 and Blackstone Capital Partners (Cayman) Ltd. 3 (collectively, "Blackstone"), on the eleventh business day after the expiration of the Offer. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of Celanese Corporation and abstained from voting to approve this Offer. See Section 11 of the Offer to Purchase.

We are the owner of record of shares held for your account. As such, we are the only ones who can tender your shares, and then only pursuant to your instructions. **WE ARE SENDING YOU THE LETTER OF TRANSMITTAL FOR YOUR INFORMATION ONLY; YOU CANNOT USE IT TO TENDER SHARES WE HOLD FOR YOUR ACCOUNT.**

Please instruct us as to whether you wish us to tender any or all of the shares we hold for your account on the terms and subject to the conditions of the Offer.

Please note the following:

1. You may tender your shares at prices not greater than \$30.50 nor less than \$28.00 per share, as indicated in the attached Instruction Form, net to you in cash, less applicable withholding taxes and without interest.

2. You should consult with your broker or other financial or tax advisors on the possibility of designating the priority in which your shares will be purchased in the event of proration.

3. The Offer, proration period and withdrawal rights will expire at 5:00 p.m., New York City time, on Tuesday, April 3, 2007, unless Celanese Corporation and CIH extend the Offer.

4. The Offer is for up to 11,279,243 shares (representing approximately 7% of the shares outstanding as of March 2, 2007).

5. Tendering stockholders who are tendering shares held in their name or who tender their shares directly to the Depository will not be obligated to pay any brokerage commissions or fees to Celanese Corporation, CIH or to the Dealer Managers, solicitation fees, or, except as set forth in the Offer to Purchase and the Letter of Transmittal, stock transfer taxes on the purchase of shares under the Offer.

6. If you wish to tender portions of your shares at different prices, you must complete a separate Instruction Form for each price at which you wish to tender each such portion of your shares. We must submit separate Letters of Transmittal on your behalf for each price you will accept for each portion tendered.

7. If you are an odd lot holder and you instruct us to tender on your behalf all such shares at or below the purchase price before the expiration of the Offer and check the box captioned "Odd Lots" on the attached Instruction Form, Celanese Corporation, through CIH, will accept all such shares for purchase before proration, if any, of the purchase of other shares properly tendered at or below the purchase price and not properly withdrawn.

8. If you wish to condition your tender upon the purchase of all shares tendered or upon the purchase of a specified minimum number of the shares which you tender, you may elect to do so and thereby avoid possible proration of your tender. The purchase of shares from all tenders that are so conditioned will be determined by random lot. To elect such a condition complete the box entitled "Conditional Tender" in the attached Instruction Form.

YOUR PROMPT ACTION IS REQUESTED. YOUR INSTRUCTION FORM SHOULD BE FORWARDED TO US IN AMPLE TIME TO PERMIT US TO SUBMIT A TENDER ON YOUR BEHALF BEFORE THE EXPIRATION OF THE OFFER. PLEASE NOTE THAT THE OFFER, PRORATION PERIOD AND WITHDRAWAL RIGHTS EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

If you wish to have us tender any or all of your shares, please so instruct us by completing, executing, detaching and returning to us the attached Instruction Form. If you authorize us to tender your shares, we will tender all such shares unless you specify otherwise on the attached Instruction Form.

The Offer is being made solely under the Offer to Purchase and the related Letter of Transmittal and is being made to all record holders of shares of Common Stock. The Offer is not being made to, nor will tenders be accepted from or on behalf of, holders of shares of Common Stock residing in any jurisdiction in which the making of the Offer or acceptance thereof would not be in compliance with the securities, blue sky or other laws of such jurisdiction.

INSTRUCTION FORM

The undersigned acknowledge(s) receipt of your letter and the enclosed Offer to Purchase, dated March 6, 2007 (the "Offer to Purchase"), and the related Letter of Transmittal (which together, as they may be amended and supplemented from time to time, constitute the "Offer"), in connection with the offer by Celanese Corporation, a Delaware corporation, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company, to purchase for cash up to 11,279,243 shares of its Series A Common Stock, par value \$0.0001 per share (the "Common Stock"), at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest.

The undersigned hereby instruct(s) you to tender to Celanese Corporation and CIH the number of shares indicated below or, if no number is specified, all shares you hold for the account of the undersigned, at the price per share indicated below, upon the terms and subject to the conditions of the Offer.

**Aggregate Number Of Shares To Be Tendered By You For
The Account Of The Undersigned: _____Shares.**

PRICE (IN DOLLARS) PER SHARE AT WHICH SHARES ARE BEING TENDERED
(See Instruction 5 to the Letter of Transmittal)

THE UNDERSIGNED IS TENDERING SHARES AS FOLLOWS (CHECK ONLY ONE BOX):

(1) SHARES TENDERED AT PRICE DETERMINED UNDER THE OFFER

By checking the box below INSTEAD OF ONE OF THE BOXES UNDER “Shares Tendered At Price Determined By Stockholder,” the undersigned hereby tenders shares at the purchase price as shall be determined by Celanese Corporation in accordance with the terms of the Offer.

The undersigned wants to maximize the chance that Celanese Corporation and CIH will accept for payment all of the shares the undersigned is tendering (subject to the possibility of proration). Accordingly, by checking this box instead of one of the price boxes below, the undersigned hereby tenders shares at, and is willing to accept, the purchase price determined by Celanese Corporation in accordance with the terms of the Offer. The undersigned understands that this action will result in the undersigned’s shares being deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. This may effectively lower the Final Purchase Price and could result in the undersigned receiving a per share price as low as \$28.00.

(2) SHARES TENDERED AT PRICE DETERMINED BY STOCKHOLDER

By checking ONE of the following boxes INSTEAD OF THE BOX UNDER “Shares Tendered At Price Determined Under The Offer,” the undersigned hereby tenders shares of Common Stock at the price checked. The undersigned understands that this action could result in Celanese Corporation and CIH purchasing none of the shares tendered hereby if the purchase price determined by Celanese Corporation for the shares is less than the price checked below.

<input type="checkbox"/>	\$28.00	<input type="checkbox"/>	\$29.00	<input type="checkbox"/>	\$30.00
<input type="checkbox"/>	\$28.25	<input type="checkbox"/>	\$29.25	<input type="checkbox"/>	\$30.25
<input type="checkbox"/>	\$28.50	<input type="checkbox"/>	\$29.50	<input type="checkbox"/>	\$30.50
<input type="checkbox"/>	\$28.75	<input type="checkbox"/>	\$29.75		

CHECK ONLY ONE BOX UNDER (1) OR (2) ABOVE. IF MORE THAN ONE BOX IS CHECKED ABOVE, THERE IS NO VALID TENDER OF SHARES.

A STOCKHOLDER DESIRING TO TENDER SHARES AT MORE THAN ONE PRICE MUST COMPLETE A SEPARATE LETTER OF TRANSMITTAL FOR EACH PRICE AT WHICH SHARES ARE TENDERED. The same shares cannot be tendered, unless previously properly withdrawn as provided in Section 3 of the Offer to Purchase, at more than one price.

CONDITIONAL TENDER
(See Instruction 14 to the Letter of Transmittal)

A stockholder may tender shares subject to the condition that a specified minimum number of the stockholder's shares tendered pursuant to the Letter of Transmittal must be purchased if any shares tendered are purchased, all as described in the Offer to Purchase, particularly in Section 6 thereof. Unless at least that minimum number of shares indicated below is purchased by Celanese Corporation, through CIH, pursuant to the terms of the Offer, none of the shares tendered will be purchased. It is the tendering stockholder's responsibility to calculate that minimum number of shares that must be purchased if any are purchased, and Celanese Corporation and CIH urge stockholders to consult their own tax advisors before completing this section. Unless this box has been checked and a minimum specified, the tender will be deemed unconditional.

The minimum number of shares that must be purchased, if any are purchased, is: _____ shares.

If, because of proration, the minimum number of shares designated will not be purchased, Celanese Corporation, through CIH, may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, the tendering stockholder must have tendered all of his or her shares and checked this box:

The tendered shares represent all shares held by the undersigned.

ODD LOTS
(See Instruction 15 to the Letter of Transmittal)

To be completed ONLY if shares are being tendered by or on behalf of a person owning, beneficially or of record, as of the close of business on the date set forth in the Signature box below, and who continues to own, beneficially or of record, as of the Expiration Date, an aggregate of fewer than 100 shares.

The undersigned either (check one box):

is the beneficial or record owner of an aggregate of fewer than 100 shares, all of which are being tendered; or

is a broker, dealer, commercial bank, trust company, or other nominee that (a) is tendering for the beneficial owner (s), shares with respect to which it is the record holder, and (b) believes, based upon representations made to it by the beneficial owner(s), that each such person is the beneficial owner of an aggregate of fewer than 100 shares and is tendering all of the shares beneficially owned by each such person.

The method of delivery of this document, is at the election and risk of the tendering stockholder. If delivery is by mail, then registered mail with return receipt requested, properly insured, is recommended. In all cases, sufficient time should be allowed to ensure timely delivery.

Celanese Corporation's Board of Directors and the Board of Managers of CIH have approved the Offer. However, none of Celanese Corporation, CIH, any member of the Board of Directors of Celanese Corporation, any member of the Board of Managers of CIH, the Dealer Managers, the Depository or the Information Agent makes any recommendation to any stockholder as to whether to tender or refrain from tendering any shares or as to the price or prices at which stockholders may choose to tender their shares. Celanese Corporation and CIH have not authorized any person to make any recommendation. Neither Celanese Corporation nor CIH, nor any member of the Board of Directors of Celanese Corporation, any member of the Board of Managers of CIH, the Dealer Managers, the Information Agent or the Depository has authorized any person to make any recommendation with respect to the Offer. Stockholders should carefully evaluate all information in the Offer and should consult their own investment and tax advisors. Stockholders must decide whether to tender their shares and, if so, how many shares to tender and the price or prices at which a stockholder will tender. In doing so, a stockholder should read carefully the information in the Offer to Purchase and in the Letter of Transmittal before making any decision with respect to the Offer.



SIGNATURE

Signature(s): _____

Name(s): _____
(Please Print)

Taxpayer Identification or Social Security Number: _____

Address(es): _____

(Including Zip Code)

Phone Number (including Area Code): _____

Date: _____

IMMEDIATE ATTENTION REQUIRED

March 6, 2007

Dear Participant in the Celanese Americas Retirement Savings Plan:

The enclosed tender offer materials and Direction Form require your immediate attention. Our records reflect that, as a participant in the Celanese Americas Retirement Savings Plan (the "Plan"), all or a portion of your individual account is invested in the Celanese Stock Fund (the "Stock Fund"). The tender offer materials describe an offer by Celanese Corporation (the "Company"), through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l. ("CIH" and together with the Company, "Purchaser"), to purchase up to 11,279,243 of the Company's Series A Common Stock, par value \$0.0001 per share (the "Common Stock"), at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest (the "Offer"). As described below, you have the right to instruct State Street Bank and Trust Company ("State Street"), as trustee of the Plan, concerning whether to tender shares allocable to the units in your individual account under the Plan. **You will need to complete the enclosed Direction Form and return it to Ellen Philip Associates, Inc. (the "Tabulator") in the enclosed return envelope so that it is RECEIVED by 4:00 p.m., New York City time, on or before Thursday, March 29, 2007, unless the Offer is extended, in which case the deadline for receipt of instructions will, to the extent feasible, be three business days prior to the expiration date of the Offer. If you do not complete the enclosed Direction Form and return it to the Tabulator on a timely basis, you will be deemed to have elected not to participate in the Offer and no shares allocable to the units in your Plan account will be tendered.**

Your balance in the Stock Fund under the Plan is accounted for in units. Each unit represents a portion of the shares of Common Stock in the Stock Fund. State Street will determine the actual number of shares to tender based on instructions received from participants and by calculating the number of shares allocable to the units for which instructions to tender have been received. Unless otherwise required by applicable law, State Street may not exercise its own discretion whether to tender shares for which no directions are received.

To obtain information on the number of units in your Stock Fund account under the Plan or for other general information about your Plan account, please call Celanese Retirement Plans Service Center at (800) 331-2363 (option 1) or visit the Plan's Internet website at www.retireonline.com.

The remainder of this letter summarizes the transaction, your rights under the Plan (including a notice of a blackout period) and the procedures for completing and submitting the Direction Form. You should also review the more detailed explanation provided in the Offer to Purchase, dated March 6, 2007 (the "Offer to Purchase"), enclosed with this letter.

Background

Purchaser recently announced its plans to conduct a modified "Dutch Auction" tender offer in which it would purchase for cash up to 11,279,243 shares of Common Stock at a price not greater than \$30.50 nor less than \$28.00 per share. Capitalized terms used herein and not defined herein shall have the meanings given to them in the Offer to Purchase. The description of the Offer in this letter is only a summary and is qualified by all of the terms and conditions set forth in the Offer to Purchase.

Upon the terms and subject to the conditions of the Offer, Purchaser will determine a single per share price that it will pay for shares properly tendered and not properly withdrawn from the Offer, taking into account the total number of shares tendered and the prices specified by tendering stockholders. Purchaser will select the lowest purchase price that will allow it to purchase 11,279,243 shares or such lesser number of shares as are properly tendered and not properly withdrawn, at prices not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest (such purchase price, the "Final Purchase Price").

The enclosed Offer to Purchase sets forth the objectives, terms and conditions of the Offer and is being provided to all of the Company's stockholders. To understand the Offer fully and for a more complete description of the terms and conditions of the Offer, you should carefully read the entire Offer to Purchase.

The Offer extends to the Common Stock held by the Plan. As of March 2, 2007, the Plan had approximately 280,000 shares of Common Stock allocated to participant accounts. Only State Street, as trustee of the Plan, can tender these shares in the Offer. Nonetheless, as a participant under the Plan, you have the right to direct State Street whether or not to tender some or all of the shares allocable to units in your individual Plan account, and at what price or prices. Unless otherwise required by applicable law, State Street will tender shares allocable to the units in participant accounts in accordance with participant instructions and State Street will not tender shares allocable to units in participant accounts for which it does not receive timely instructions. **If**



you do not complete the enclosed Direction Form and return it to the Tabulator on a timely basis, you will be deemed to have elected not to participate in the Offer and no shares allocable to the units in your Plan account will be tendered.

Limitations on Following Your Direction

The enclosed Direction Form allows you to specify the percentage of the shares allocable to the units in your account that you wish to tender and the price or prices at which you want to tender shares allocable to the units in your account. As detailed below, when State Street tenders shares on behalf of the Plan, it may be required to tender shares on terms different than those set forth on your Direction Form.

The Employee Retirement Income Security Act of 1974, as amended (“ERISA”), and the trust agreement between the Company and State Street prohibit the sale of shares to the Company for less than “adequate consideration,” which is defined by ERISA for a publicly traded security as the prevailing market price on a national securities exchange. State Street will determine “adequate consideration,” based on the prevailing or closing market price of the shares on the New York Stock Exchange on or about the date the shares are tendered by State Street (the “prevailing market price”). Accordingly, depending on the prevailing market price of the shares on such date, State Street may be unable to follow participant directions to tender shares to Purchaser at certain prices within the offered range. State Street will tender or not tender shares allocable to units in your account as follows:

- If the prevailing market price is greater than the maximum tender price offered by Purchaser in the Offer (\$30.50 per share), notwithstanding your direction to tender shares allocable to units in your account, the shares allocable to units in your account will not be tendered.
- If the prevailing market price is lower than the price at which you direct shares allocable to units in your account to be tendered, notwithstanding the lower closing market price, State Street will follow your direction both as to percentage of shares allocable to units in your account to tender and as to the price at which such shares allocable to units in your account are tendered.
- If the prevailing market price is greater than the price at which you direct the shares allocable to units in your account to be tendered but within the range of \$28.00 to \$30.50, State Street will follow your direction regarding the percentage of shares allocable to units in your account to be tendered, but will increase the price at which such shares allocable to units in your account are to be tendered to the lowest tender price that is not less than prevailing market price.
- If the prevailing market price is within the range of \$28.00 to \$30.50, for all shares allocable to units in your account directed to be tendered at the Final Purchase Price, State Street will tender such shares allocable to units in your account at the lowest tender price that is not less than the prevailing market price.

Unless otherwise required by applicable law, State Street will not tender shares allocable to units in participant accounts for which it has received no direction, or for which it has received a direction not to tender.

It Is Your Decision Whether to Tender

The Board of Directors of the Company and the Managers of CIH has approved the tender offer. However, none of the Company or its Board of Directors, CIH or its Board of Managers, State Street, Merrill Lynch & Co. or Deutsche Bank Securities Inc. (the “Dealer Managers” for the Offer), Computershare Trust Company, N.A. (the “Depositary” for the Offer) or Georgeson (the “Information Agent” for the Offer) makes any recommendation to you as to whether you should tender or refrain from tendering the shares allocable to units in your Plan account or as to the purchase price or prices at which you may choose to tender the shares allocable to units in your Plan account. **YOU MUST MAKE YOUR OWN DECISION AS TO WHETHER TO TENDER THE SHARES ALLOCABLE TO UNITS IN YOUR ACCOUNT AND, IF SO, HOW MANY SHARES ALLOCABLE TO UNITS TO TENDER AND THE PRICE OR PRICES AT WHICH TO TENDER.** In doing so, you should read carefully the information in the Offer, including the Company’s reasons for making the Offer.

The Company’s directors and executive officers and CIH’s managers have advised us that they do not intend to tender their shares in the Offer. However, the Company has agreed to purchase up to 1,835,511 shares (which number of shares purchased may be proportionately increased or decreased if the number of shares purchased in the Offer is increased or decreased, respectively) at the Final Purchase Price from Blackstone, on the eleventh business day after the expiration of the Offer. Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of the Company and abstained from voting to approve the Offer.

Confidentiality

To assure the confidentiality of your decision, the Tabulator will tabulate the Direction Forms. Neither State Street nor their affiliates or agents or the Tabulator will make your individual direction available to Purchaser.

Procedure for Directing Trustee

Enclosed is a Direction Form which should be completed and returned to the Tabulator. However, for purposes of the final tabulation, State Street will apply your instructions to the number of shares allocable to the units in your account as of March 29, 2007, or as of a later date if the Offer is extended.

If you do not properly complete the Direction Form or do not return it by the deadline specified, such shares allocable to units in your account will be considered NOT TENDERED.

To properly complete your Direction Form, you must do the following:

(1) On the face of the Direction Form, check Box 1 if you wish to tender and follow the instructions in the below bullet. If you do not wish to tender, check Box 2.

- CHECK BOX 1 and complete the table immediately below Box 1. Specify the percentage (in whole numbers) of the shares allocable to units in your individual account that you want to tender at each price indicated.

You may direct the tender of shares allocable to units in your account at different prices. To do so, you must state the percentage (in whole numbers) of shares allocable to units in your account to be sold at each price by filling in the percentage on the line immediately before the price. Also, you may elect to accept the Final Purchase Price. You should understand that this election may effectively lower the Final Purchase Price and could result in the shares allocable to units in your account being purchased at the minimum price of \$28.00 per share. Leave a given line blank if you want no shares allocable to units in your account tendered at that particular price. The total of the percentages you provide on the Direction Form may not exceed 100%, but it may be less than 100%. If this amount is less than 100%, you will be deemed to have instructed State Street NOT to tender the entire balance of the shares allocable to units in your individual account.

(2) Date and sign the Direction Form in the space provided.

(3) Return the Direction Form in the enclosed return envelope so that it is received by the Tabulator at the address on the return envelope (P.O. Box 1997, New York, NY 10017-0024) not later than 4:00 P.M., New York City time, on Thursday, March 29, 2007, unless the Offer is extended, in which case, to the extent feasible, the participant deadline shall be three business days prior to the expiration date of the Offer. If you wish to return the form by overnight courier, please send it to the Tabulator at Ellen Philip Associates, 134 West 26th Street, 5th Floor, New York, NY 10001. Directions via facsimile will not be accepted.

Your direction will be deemed irrevocable unless withdrawn by 4:00 p.m., New York City time, on Thursday, March 29, 2007, unless the Offer is extended by Purchaser. In order to make an effective withdrawal, you must submit a new Direction Form which may be obtained by calling the Celanese Retirement Plans Service Center at (800) 331-2363 (option 1) and request an additional Direction Form. Upon receipt of a new, completed and signed Direction Form, your previous direction will be deemed canceled. You may direct the re-tendering of any shares allocable to units in your individual account by obtaining an additional Direction Form from the Tabulator and repeating the previous instructions for directing tender as set forth in this letter.

After the deadline above for returning the Direction Form to the Tabulator, the Tabulator will complete the tabulation of all directions. State Street will tender the appropriate number of shares on behalf of the Plan.

Subject to the satisfaction of the conditions described in the Offer to Purchase, Purchaser will buy all shares, up to 11,279,243, that are properly tendered through the Offer. If there is an excess of shares tendered over the exact number desired by Purchaser, shares tendered pursuant to the Offer may be subject to proration, as described in the Offer to Purchase. Any shares allocable to units in your account that are not purchased in the Offer will remain allocated to your individual account under the Plan.

The preferential treatment of holders of fewer than 100 shares, as described in the Offer to Purchase, will not apply to participants in the Plan, regardless of the number of shares allocable to units held within their individual accounts. Likewise, the conditional tender of shares, as described in the Offer to Purchase, will not apply to participants in the Plan.

Effect of Tender on Your Account; Freeze on Employer Stock Account

As of 4:00 p.m., New York City time, on Thursday, March 29, 2007, certain transactions involving the Stock Fund attributable to your account, including all exchanges out, loans, withdrawals and distributions, will be prohibited until all processing related to the Offer has been completed, unless the Offer is terminated or the completion date is extended. This freeze on transactions will apply to ALL shares allocable to units in your Plan account, even if you elect to tender less than 100% of the shares allocable to the units in your account. In the event that the Offer is extended, the freeze on transactions involving the Stock Fund will, if feasible, be temporarily lifted until three days prior to the new completion date of the Offer, as extended, at which time a new freeze on these transactions involving the Stock Fund will commence. You can call Celanese Retirement Plans Service Center at (800) 331-2363 (option 1) to obtain updated information on expiration dates, deadlines and Stock Fund freezes.

IMPORTANT NOTE ON PLAN BLACKOUT PERIOD

As a result of this tender offer, you temporarily will be unable to conduct certain Plan transactions involving the Stock Fund during the period in which the Tabulator processes the results of the Offer. This period is called a "Blackout Period." During the Blackout Period you will be unable to direct investments or otherwise transfer amounts into or out of the Stock Fund. The Blackout Period begins at 4:00 pm, New York City time, on March 29, 2007. For Plan participants who do not elect to tender any portion of their Stock Fund in the Offer, the Blackout Period is expected to end on or about April 5, 2007. For Plan participants who do elect to tender all or a portion of their Stock Fund in the Offer, the Blackout Period is expected to end on or about April 12, 2007. You can determine whether the Blackout Period has started or ended by calling the Celanese Retirement Plans Service Center at (800) 331-2363 (option 1).

During the Blackout Period you will be unable to direct or diversify the assets held in your Stock Fund. For this reason, it is very important that you review and consider the appropriateness of your current investments and Plan elections in light of your inability to obtain loans, withdrawals or distribution or to direct or diversify your investment in the Stock Fund during the Blackout Period. For your long-term retirement security, you should give careful consideration to the importance of a well-balanced and diversified investment portfolio, taking into account all your assets, income, and investments. You should be aware that there is a risk to holding substantial portions of your assets in the Stock Fund, as individual stocks — including the Common Stock — tend to have greater volatility, both up and down, in short periods of time, than investments in diversified funds. Stocks that have wide price swings might have a large loss during the Blackout Period, and you will not be able to direct the sale of such stocks from your account during the Blackout Period.

Federal law generally requires that you be furnished notice of a Blackout Period at least 30 days in advance of the last date on which you could exercise your affected rights immediately before the commencement of any Blackout Period, in order to provide you with sufficient time to consider the effect of the Blackout Period on your retirement and financial plans. There is an exception to this 30 day rule where such advance notice is not possible due to unforeseeable circumstances or events beyond the reasonable control of the Plan administrator. As a result of the securities law requirements related to the Offer, it was impossible to furnish 30 days advance notice.

If you have any questions concerning the Blackout Period, you should contact Celanese Retirement Plans Service Center at (800) 331-2363 (option 1).

Investment of Proceeds

For any shares allocable to units in the Plan that are tendered and purchased by Purchaser, Purchaser will pay cash to the Plan. **INDIVIDUAL PARTICIPANTS IN THE PLAN WILL NOT, HOWEVER, RECEIVE ANY CASH TENDER PROCEEDS DIRECTLY. ALL SUCH PROCEEDS WILL REMAIN IN THE PLAN AND MAY BE WITHDRAWN ONLY IN ACCORDANCE WITH THE TERMS OF THE PLAN.**

Pursuant to the terms of the Plan, State Street will invest proceeds received with respect to shares allocable to units in your account in the Stable Value Fund in your account as soon as administratively possible after receipt of proceeds. Once the

proceeds have been received and have been invested in the Stable Value Fund, you may transfer them to other available investment funds within the Plan. It is anticipated that the processing of participant accounts will be completed five to seven business days after receipt of these proceeds.

Shares Outside the Plan

If you hold shares outside of the Plan, you will receive, under separate cover, Offer materials to be used to tender those shares. **Those Offer materials may not be used to direct State Street to tender or not tender the shares allocable to the units in your individual account under the Plan.** Likewise, the tender of shares allocable to the units in your individual account under the Plan will not be effective with respect to shares you hold outside of the Plan. The direction to tender or not tender shares allocable to units in your individual account under the Plan may only be made in accordance with the procedures in this letter. Similarly, the enclosed Direction Form may not be used to tender shares held outside of the Plan.

Further Information

If you require additional information concerning the procedure to tender shares allocable to the units in your individual account under the Plan, please contact Celanese Retirement Plans Service Center at (800) 331-2363 (option 1). If you require additional information concerning the terms and conditions of the Offer, please call Georgeson, the Information Agent for the Offer, at (866) 314-1598 (Toll Free).

Sincerely,

State Street Bank and Trust Company

**DIRECTION FORM
CELANESE DUTCH AUCTION**

**BEFORE COMPLETING THIS FORM, PLEASE READ CAREFULLY THE ACCOMPANYING
OFFER TO PURCHASE AND ALL OTHER ENCLOSED MATERIALS**

PLEASE NOTE THAT IF YOU DO NOT SEND IN A PROPERLY COMPLETED, SIGNED DIRECTION FORM, OR IF SUCH DIRECTION FORM IS NOT RECEIVED BY 4:00 P.M., NEW YORK CITY TIME ON THURSDAY, MARCH 29, 2007, UNLESS THE TENDER OFFER IS EXTENDED, THE SHARES ALLOCABLE TO THE UNITS IN YOUR PLAN ACCOUNT WILL NOT BE TENDERED IN ACCORDANCE WITH THE TENDER OFFER, UNLESS OTHERWISE REQUIRED BY LAW.

State Street Bank and Trust Company ("State Street") makes no recommendation to any participant in the Celanese Americas Retirement Savings Plan (the "Plan") as to whether to tender or not, or at which prices. Your direction to State Street will be kept confidential.

This Direction Form, if properly signed, completed and received by the Tabulator in a timely manner, will supersede any previous Direction Form.

To obtain information on the number of units in your Stock Fund account under the Plan or for other general information about your Plan account, please call Celanese Retirement Plans Service Center at (800) 331-2363 (option 1) or visit the Plan's Internet website at www.retireonline.com.

In connection with the Offer to Purchase made by Celanese Corporation and its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., dated March 6, 2007, I hereby instruct State Street to tender the shares allocable to the units in my Plan account as of March 29, 2007, unless a later deadline is announced, as follows:

1. Please TENDER shares allocable to the units in my individual account under the Plan in the percentage (in whole numbers) indicated below for each of the prices provided. A blank space before a given price will be taken to mean that no shares allocable to the units in the Stock Fund in my Plan account are to be tendered at that price. I understand that certain transactions involving shares allocable to the units in the Stock Fund in my Plan account, including exchanges out, loans, withdrawals and distributions, will be prohibited until all processing of the Offer has been completed, and that such freeze will apply to ALL such shares allocable to the units in my account even if I elect to tender less than 100%. **FILL IN THE TABLE BELOW ONLY IF YOU HAVE CHECKED BOX #1.**

Percentage (in whole numbers) of shares allocable to the units in my individual account to be Tendered (The total of all percentages must be less than or equal to 100%. If the total is less than 100%, you will be deemed to have directed State Street NOT to tender the remaining percentage.)

___ % at \$28.00	___ % at \$29.00	___ % at \$30.00
___ % at \$28.25	___ % at \$29.25	___ % at \$30.25
___ % at \$28.50	___ % at \$29.50	___ % at \$30.50
___ % at \$28.75	___ % at \$29.75	___ % at TBD*

2. Please DO NOT TENDER shares allocable to the units in my individual account under the Plan.

* By entering a percentage on the % line at TBD, the undersigned understands that this action will result in the undersigned's shares allocable to the units in the undersigned's account being deemed to be tendered at the minimum price of \$28.00 per share for purposes of determining the Final Purchase Price. This may effectively lower the Final Purchase Price and could result in the undersigned receiving a per share price as low as \$28.00.

_____, 2007
SIGNATURE DATE



- Tender for all the outstanding 10.0% Senior Discount Notes due 2014 and 10.5% Senior Discount Notes due 2014, with an accreted value of approximately \$430 million as of March 31, 2007 (the "Discount Notes" and, together with the Senior Subordinated Notes, the "Notes") and seek consent from the holders of those notes to eliminate substantially all covenants from the related indentures

Celanese also announced plans to repurchase up to an aggregate of \$400 million of its outstanding common stock in a modified "Dutch auction" tender offer and from investment funds associated with The Blackstone Group (at the clearing price determined in the stock tender offer). Blackstone's percentage ownership interest in the Company would remain substantially unchanged from its interest immediately prior to the stock tender offer. The Company plans to fund the share repurchase using a portion of the net proceeds from the oxo products and derivatives divestiture and existing cash balances.

In December 2006, Celanese announced a six-point strategy to enhance its earnings and EBITDA profile. A key component of the Company's strategy is to identify opportunities to improve its balance sheet and capture incremental earnings. This transaction is a major milestone in the Company's execution of this strategy.

"This comprehensive plan to reduce and restructure debt and repurchase shares is consistent with Celanese's long-term financial objectives to convert the value of our strong cash generation by reducing our total leverage and enhancing the value of Celanese," said David Weidman, chairman and chief executive officer. "The simplified capital structure will offer Celanese improved strategic and operational flexibility and is expected to be accretive to our adjusted earnings per share. By executing our comprehensive six-point growth strategy, we are confident that we will continue to generate significant cash flow and execute on our financial objectives."

Credit Facility:

Celanese expects to establish a new senior secured credit facility of up to \$3,628 million to refinance its existing credit facility and fund the debt tender offers. The terms of the new credit facility are expected to improve the Company's financial and operational flexibility and reduce net interest



expense. Merrill Lynch & Co. and Deutsche Bank Securities Inc. are acting as joint bookrunners and joint lead arrangers of the new credit facility.

Debt Tender Offers:

Celanese and certain of its subsidiaries, Crystal US Holdings 3 L.L.C., Crystal US Sub 3 Corp. (together “the Crystal entities”) and Celanese US Holdings LLC (formally, BCP Crystal US Holding Corp.), are offering to purchase for cash any and all of the Senior Discount Notes of the Crystal entities, and any and all of the Senior Subordinated Notes of Celanese US Holdings LLC. The debt tender offers will commence tomorrow, March 6, 2007. The companies are also soliciting consents to amend certain provisions of the related indentures in order to eliminate substantially all restrictive covenants currently contained in the indentures. Holders may not tender their Notes without also delivering consents or deliver consents without also tendering their Notes. The consent solicitations will expire at 5:00 p.m., New York City time, on March 19, 2007, unless extended (such date and time being referred to as the “Consent Time”). Holders must tender Notes by the Consent Time in order to be eligible to receive the consent payment equal to \$35.00 per \$1,000 principal amount of U.S. dollar-denominated Notes or € 35.00 per € 1,000 principal amount of Euro-denominated Notes, respectively. The offers to purchase will expire at 12:00 midnight, New York City time, on April 2, 2007, unless extended or earlier terminated. If the Company extends either of these dates and times, it will announce the new dates and times no later than 9:00 a.m., New York City time, on the next business day.

The price offered for the Notes will be calculated on March 19, 2007, using a yield equal to a fixed spread of 50 basis points plus the yield to maturity of the U.S. Treasury note or the German Bund, respectively, with a maturity closest to, but not past, the first date on which the respective notes are subject to redemption at the option of the Company. In addition, holders of the Senior Subordinated Notes will be paid accrued interest on the tendered notes to, but not including, the settlement date of the offers to purchase. The detailed methodology for calculating the total consideration for validly tendered Notes is outlined in the offer to purchase and consent solicitation statement, which will be available from the information agent for the debt tender offers beginning on March 6, 2007.



The consummation of the debt tender offers is conditioned upon the entry into the credit facility described above, the receipt of the requisite consents to the proposed amendments to the indentures governing the Notes and other customary closing conditions. If the conditions are not satisfied, the companies are not obligated to accept for payment, pay for, or make any consent payments relating to any tendered Notes, and may terminate the debt tender offers. Subject to applicable law, the companies may waive any condition applicable to the debt tender offers and extend or otherwise amend the debt tender offers.

The information agent for the debt tender offers and consent solicitations and tender agent for the U.S. dollar-denominated Notes is D.F. King & Co., Inc. The Euro- denominated Notes tender agents are Deutsche Bank AG and Deutsche Bank Luxembourg S.A. The joint-lead dealer managers for the debt tender offers are Merrill Lynch & Co. and Deutsche Bank Securities Inc. Questions or requests for assistance may be directed to Merrill Lynch & Co. at 212-809-2663 or toll free at 888-654-8637 or to Deutsche Bank Securities Inc. at 212-250-7772. Noteholders with questions or who would like copies of the documents relating to the debt tender offers may call the information agent toll-free at 800-659-5550 beginning March 6, 2007.

This press release does not constitute an offer or solicitation to purchase or a solicitation of consents with respect to the Notes. That offer or solicitation will be made only by means of the debt offers to purchase and consent solicitation statements. The debt tender offers do not constitute a public tender offer for the purchase of notes or a public offering of financial instruments to any person to whom it is unlawful to make such an offer.

Stock Tender Offer:

Celanese, through its wholly owned subsidiary Celanese International Holdings Luxembourg S.à r.l., intends to purchase approximately \$400 million of the Company's common stock from public stockholders and separately from investment funds associated with The Blackstone Group following the stock tender offer, as described below. The number of shares proposed to be purchased represents approximately 8% of the Company's currently outstanding common stock.



Celanese will commence a modified “Dutch auction” tender offer to purchase up to 11,279,243 shares of the Company’s common stock at a price not greater than \$30.50 per share nor less than \$28.00 per share, for a maximum aggregate purchase price of approximately \$344 million, tomorrow, March 6, and expects the stock tender offer to expire at 5:00 p.m. on April 3, 2007, unless extended. Celanese directors and executive officers will not be participating in this stock tender offer.

Investment funds associated with Blackstone (which currently own approximately 14% of the Company’s outstanding common stock) have elected not to participate in the stock tender offer. However, Celanese, acting through its wholly owned subsidiary Celanese International Holdings Luxembourg S.à r.l., has agreed to purchase shares of common stock from the investment funds associated with Blackstone such that Blackstone’s percentage ownership interest in the Company would remain substantially unchanged from its interest immediately prior to the stock tender offer. The shares purchased from Blackstone will be at the clearing price determined in the stock tender offer and will take effect on the 11th business day following the expiration of the stock tender offer.

With the shares received in the stock tender offer, Celanese will reorganize the corporate organizational structure of certain of its subsidiaries to achieve more integrated global operations and to provide various financial, strategic, and operational efficiencies.

The information agent for the stock tender offer is Georgeson. The depository for the stock tender offer is Computershare Trust Company, N.A. The joint-lead dealer managers for the stock tender offer are Merrill Lynch & Co. and Deutsche Bank Securities Inc.

Stockholders with questions, or who would like to receive additional copies of the stock tender offer documents when they are available, may call the information agent toll-free at 866-314-1598 (Banks and brokers may call collect at 212-440-9800).

None of Celanese’s management, its Board of Directors, the dealer managers, the information agent or the depository is making any recommendation to stockholders as to whether to tender or refrain from tendering their shares in the stock tender offer. Stockholders must decide for themselves how many shares to tender, if any, and the price within the stated range at which they want to tender



their shares. Stockholders should consult with their tax and financial advisors before making this decision.

Tender Offers Statement:

The tender offers described in this release have not yet commenced and this press release is for informational purposes only and is not an offer to buy, or the solicitation of an offer to sell, any of the Company's Notes or any shares of its common stock. The full details of the tender offers for the Notes and for the shares, including complete instructions on how to tender Notes or shares, as applicable, will be included in the offers to purchase, the letters of transmittal and related materials, which will be mailed to eligible noteholders and stockholders shortly. Noteholders and stockholders are strongly encouraged to read carefully the offers to purchase, the letters of transmittal and any other related materials, including materials filed with the Securities and Exchange Commission because they will contain important information. Stockholders may obtain free copies of the stock tender offer to purchase and other related materials once they are filed with the Securities and Exchange Commission at the Commission's website at www.sec.gov. Stockholders also may obtain a copy of the stock tender offer documents, free of charge, from Georgeson, the Company's information agent in connection with the stock tender offer, by calling toll-free 866-314-1598 (bankers and brokers can call collect at 212-440-9800). Noteholders also may obtain a copy of the documents relating to the debt tender offers, free of charge, from D.F. King & Co., Inc., the Company's information agent in connection with the debt tender offers by calling toll-free 800-714-3312 (bankers and brokers can call collect at 212-269-5550). Noteholders and stockholders are urged to carefully read these materials prior to making any decisions with respect to the tender offers.



About Celanese:

As a global leader in the chemicals industry, Celanese Corporation makes products essential to everyday living. Our products, found in consumer and industrial applications, are manufactured in North America, Europe and Asia. Net sales totaled \$6.7 billion in 2006, with over 60% generated outside of North America. Known for operational excellence and execution of its business strategies, Celanese delivers value to customers around the globe with innovations and best-in-class technologies. Based in Dallas, Texas, the company employs approximately 8,900 employees worldwide. For more information on Celanese Corporation, please visit the company's website at www.celanese.com.

Forward-Looking Statements:

This release may contain "forward-looking statements," which include information concerning the Company's plans, objectives, goals, strategies, future revenues or performance, capital expenditures, financing needs and other information that is not historical information. When used in this release, the words "outlook," "forecast," "estimates," "expects," "anticipates," "projects," "plans," "intends," "believes," and variations of such words or similar expressions are intended to identify forward-looking statements. All forward-looking statements are based upon current expectations and beliefs and various assumptions. There can be no assurance that the company will realize these expectations or that these beliefs will prove correct. There are a number of risks and uncertainties that could cause actual results to differ materially from the forward-looking statements contained in this release. Numerous factors, many of which are beyond the Company's control, could cause actual results to differ materially from those expressed as forward-looking statements. Certain of these risk factors are discussed in the Company's filings with the Securities and Exchange Commission. Any forward-looking statement speaks only as of the date on which it is made, and the Company undertakes no obligation to update any forward-looking statements to reflect events or circumstances after the date on which it is made or to reflect the occurrence of anticipated or unanticipated events or circumstances.

Debt Tender Offers Selling Restrictions

United Kingdom. Each debt tender offer has been issued by and is the sole responsibility of the respective issuer and is only for circulation to noteholders and other persons in the United Kingdom to whom it may lawfully be communicated in accordance with the Financial Services and Markets Act 2000 (Financial Promotion) Order 2005, any person satisfying this criteria being referred to as a “relevant person.” This communication may not be acted upon in the United Kingdom by anyone who is not a relevant person.

Republic of Italy. Neither the debt tender offers nor any of the information contained herein constitutes an offer or an invitation to offer to sell or a promotional message of any form to any person (natural or legal) resident in the Republic of Italy to purchase, exchange or acquire the notes, within the meaning of articles 1, lett. (v), and 102. ff, of Legislative Decree February 24, 1998, n. 58. The debt tender offers are not being made and will not be made, directly or indirectly, in or into, whether by mail or by any means or other instrument (including, without limitation, telephonically or electronically) or any facility of a national securities exchange publicly or privately available in the Republic of Italy. An offer to sell should not be made pursuant to the debt tender offers by any such use, means, instrument or facility or from within the Republic of Italy. Doing so may render invalid any purported offer to sell. Accordingly, copies of this statement and any related documents should not be mailed or otherwise forwarded, distributed or sent in, into or from the Republic of Italy and persons receiving such documents must not forward, distribute or send them in, into or from the Republic of Italy. Therefore, noteholders are hereby notified that, to the extent such noteholders are Italian residents or are located in the Republic of Italy, the debt tender offers are not available to them and, as such, any acceptance instruction on whatever form received from such person shall be void. Any person who may have a legal or contractual obligation to forward this statement and any related offer documents in the Republic of Italy should read this statement before doing so. No prospectus will be lodged with, or registered by, the Commissione Nazionale per le Società e la Borsa (CONSOB) in respect of the debt tender offers. Accordingly, neither this statement nor any other material relating to the debt tender offers may be distributed or made available in the Republic of Italy.

Belgium. The debt tender offers are exclusively conducted under applicable private placement exemptions and therefore they have not been, and will not be notified to, and any other offering material relating to the debt tender offers has not been, and will not be, approved by the Belgian Banking, Finance and Insurance Commission (*Commission Bancaire, Financière et des Assurances/Commissie voor het Bank-, Financier- en Assurantiewezen*) pursuant to the Belgian laws and regulations applicable to the public offering of securities. Accordingly, the debt tender offers as well as any other materials relating to the debt tender offers may not be advertised, offered or distributed in any other way, directly or indirectly, to any other person located and/or

resident in Belgium other than in circumstances which do not constitute an offer to the public in Belgium pursuant to the Belgian law of 22 April 2003 on the public offering of securities (*loi relative aux offres publiques de titres/ /wet betreffende de openbare aanbieding van effecten*) and the Belgian Royal Decree of 7 July 1999 on the public nature of financial transactions (*Koninklijk Besluit over het openbaar karakter van financiële verrichtingen/ Arrête Royal relatif au caractère public des opérations financières*).”

France. The debt tender offers do not constitute a public tender offer for the purchase of Notes nor a public offering of financial instruments in France (“appel public à l’épargne”), as defined in article L. 411-1 of the French Code Monétaire et Financier. Only providers of investment services relating to portfolio management for the account of third parties and/or qualified investors (“investisseurs qualifiés”) acting for their own account, all as defined in Articles L.411-1, L.411-2 and D.411.1 to D. 411-4 of the French Code Monétaire et Financier, are eligible to offer to sell notes.

As required by article 211-4 of the General Regulations of the Autorité des Marchés Financiers, such providers of investment services relating to portfolio management for the account of third parties and/or qualified investors are informed that: (i) this Memorandum has not been submitted and will not be submitted to the clearance procedures of the Autorité des Marchés Financiers in France ; (ii) with respect only to qualified investors, they must participate in the debt tender offers on their own account, in the conditions set out in articles D. 411-1, D. 411-2, D.734-1, D. 744-1, D. 754-1 and D.764-1 of the French Code Monétaire et Financier.

The offers to purchase and consent solicitation statements do not constitute and may not be used for or in connection with either an offer to any person to whom it is unlawful to make such an offer or a solicitation (“démarchage”) by anyone not authorised so to act in accordance with articles L. 341-3, L. 341-4 and L. 341-7 of the French Code Monétaire et Financier. Accordingly, the tender offers will not be proposed, under any circumstances, directly or indirectly, to the public in France.

SOURCE: Celanese Corporation.

This announcement is neither an offer to purchase nor a solicitation of an offer to sell shares of Celanese Corporation. The Offer (as defined below) is made solely by the Offer to Purchase, dated March 6, 2007, and the Letter of Transmittal, and any amendments or supplements thereto. The Offer is not being made to, nor will tenders be accepted from or on behalf of, holders of shares of Celanese Corporation common stock in any jurisdiction in which the making or acceptance of offers to sell shares would not be in compliance with the laws of that jurisdiction. In any jurisdiction where the securities, blue sky, or other laws require the Offer to be made by a licensed broker or dealer, the Offer shall be deemed made on behalf of Celanese Corporation and its wholly owned subsidiary Celanese International Holdings Luxembourg S.à r.l. by the Dealer Managers or one or more brokers or dealers registered under the laws of such jurisdiction.



Notice of Offer to Purchase for Cash
by
Celanese Corporation
Through Its Wholly Owned Subsidiary
Celanese International Holdings Luxembourg S.à r.l.
of
Up to 11,279,243 Shares of its Common Stock
At a Purchase Price
Not Greater Than \$30.50 per Share
Nor Less Than \$28.00 per Share

Celanese Corporation, a Delaware corporation, through its wholly owned subsidiary, Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company ("CIH"), is offering to purchase up to 11,279,243 shares of its Series A Common Stock, \$0.0001 par value per share (the "Common Stock"), at a price not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions described in the offer to purchase, dated March 6, 2007 (the "Offer to Purchase"), and the related letter of transmittal (the "Letter of Transmittal") (which together, as they may be amended and supplemented from time to time, constitute the "Offer").

THE OFFER, PRORATION PERIOD, AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON TUESDAY, APRIL 3, 2007, UNLESS THE OFFER IS EXTENDED.

Upon the terms and subject to the conditions of the Offer, Celanese Corporation is inviting its stockholders to tender their shares of Common Stock for purchase prices specified by each stockholder, not greater than \$30.50 nor less than \$28.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest. Based upon the number of shares tendered and the prices specified by tendering stockholders, Celanese Corporation will select the lowest purchase price (in multiples of \$0.25) within the price range specified above that will allow it to purchase up to 11,279,243 shares. If fewer than 11,279,243 shares are properly tendered and not properly withdrawn, Celanese Corporation will select the lowest price that will allow Celanese Corporation to buy all the shares that are properly tendered and not properly withdrawn. All shares Celanese Corporation acquires in the Offer will be acquired at the same purchase price regardless of whether the stockholder tendered at a lower price. Only shares properly tendered at prices at or below the purchase price selected by Celanese Corporation, and not properly withdrawn, will be purchased. However, because of the "odd lot" priority, proration, and conditional tender provisions described in the Offer to Purchase, Celanese Corporation may not purchase all of the shares tendered at or below the purchase price if more than the number of shares Celanese Corporation seeks to purchase are properly tendered and not properly

withdrawn. Shares not purchased in the Offer will be returned to the tendering stockholders at Celanese Corporation's expense promptly after the expiration of the Offer. Celanese Corporation reserves the right, in its sole discretion, to purchase more than 11,279,243 shares in the Offer, and to increase the maximum aggregate purchase price, subject to applicable law. In accordance with the rules of the Securities and Exchange Commission, Celanese Corporation may purchase an additional amount of shares not to exceed 2% of the outstanding shares (approximately 3,192,861 shares as of March 1, 2007) without amending or extending the Offer.

As of March 1, 2007, there were 159,643,063 shares of Celanese Corporation's Common Stock issued and outstanding. The 11,279,243 shares that Celanese Corporation is offering to purchase hereunder represent approximately 7% of the total number of issued and outstanding shares of Celanese Corporation's Common Stock as of March 1, 2007. The shares are listed and traded on the New York Stock Exchange under the symbol "CE". **Stockholders are urged to obtain current market quotations for the shares.**

Celanese Corporation expressly reserves the right, in its sole discretion, at any time and from time to time, to extend the period of time during which the Offer is open and thereby delay acceptance for payment of, and payment for, any shares by giving oral or written notice of such extension to the Depository and making a public announcement of such extension not later than 9:00 a.m., New York City time, on the next business day after the previously scheduled expiration date (as defined in the Offer to Purchase).

The Offer will expire at 5:00 p.m., New York City time, on April 3, 2007, unless Celanese Corporation exercises its right, in its sole discretion, to extend the period of time during which the Offer will remain open, in which event the term "expiration date" shall refer to the latest time and date at which the Offer, as so extended by Celanese Corporation, shall expire.

In accordance with the instructions to the Letter of Transmittal, stockholders desiring to tender shares must specify the price or prices, not greater than \$30.50 nor less than \$28.00 per share, at which they are willing to sell their shares to Celanese Corporation in the Offer. Alternatively, stockholders desiring to tender shares can choose not to specify a price and, instead, elect to tender their shares at the purchase price ultimately paid for shares properly tendered and not properly withdrawn in the Offer, which could result in the tendering stockholder receiving the minimum price of \$28.00 per share. See the Offer to Purchase for recent market prices for the shares. Stockholders desiring to tender shares must follow the procedures set forth in the Offer to Purchase and in the Letter of Transmittal.

Upon the terms and subject to the conditions of the Offer, if more than 11,279,243 shares (or such greater number of shares as Celanese Corporation may elect to accept for payment, subject to applicable law) are properly tendered at or below the purchase price and not properly withdrawn prior to the expiration date, Celanese Corporation will purchase shares: *first*, from all holders of "odd lots" of less than 100 shares who properly tender all of their shares at or below the purchase price determined in the Offer and who do not properly withdraw them before the expiration date; *second*, from all other stockholders who properly tender shares at or below the purchase price determined in the Offer and who do not properly withdraw them before the expiration date, on a pro rata basis with appropriate adjustment to avoid purchases of fractional shares (except for stockholders who tendered shares conditionally for which the condition was not satisfied); and *third*, only if necessary to permit Celanese Corporation to purchase 11,279,243 shares (or such greater number of shares as Celanese Corporation may elect to accept for payment, subject to applicable law), from holders who have tendered shares at or below the purchase price determined in the Offer conditionally (for which the condition was not initially satisfied) by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares.

For purposes of the Offer, Celanese Corporation will be deemed to have accepted for payment (and therefore purchased), subject to the "odd lot" priority, proration, and conditional tender provisions of the Offer, shares that are properly tendered at or below the purchase price selected by Celanese Corporation and not properly withdrawn only when, as and if Celanese Corporation gives oral or written notice to the Depository of Celanese Corporation's acceptance of the shares for payment pursuant to the Offer.

Upon the terms and subject to the conditions of the Offer, Celanese Corporation, through CIH, will accept for payment and pay the per share purchase price for all of the shares accepted for payment pursuant to the Offer promptly after the expiration date. In all cases, payment for shares tendered and accepted for payment pursuant to the Offer will be made promptly, subject to possible delay in the event of proration, but only after timely receipt by the Depository of: (i) certificates for shares or a timely book-entry confirmation of the deposit of shares into the Depository's account at the book-entry transfer facility (as defined in the Offer to Purchase); (ii) a properly completed and duly executed Letter of Transmittal (or manually signed facsimile of the

Letter of Transmittal), including any required signature guarantee (or, in the case of a book-entry transfer, an agent's message (as defined in the Offer to Purchase)); and (iii) any other required documents.

Tenders of shares are irrevocable, except that such shares may be withdrawn at any time prior to the expiration date and, unless such shares have been accepted for payment as provided in the Offer, stockholders may also withdraw their previously tendered shares at any time after 5:00 p.m., New York City time, on Tuesday, May 1, 2007. For a withdrawal to be effective, a written notice of withdrawal must be received in a timely manner by the Depository at one of its addresses listed on the back cover of the Offer to Purchase. Any such notice of withdrawal must specify the name of the person having tendered the shares to be withdrawn, the number of shares to be withdrawn and the name of the registered holder of the shares to be withdrawn, if different from the name of the person who tendered the shares. If certificates for shares have been delivered or otherwise identified to the Depository, then, prior to the physical release of those certificates, the serial numbers shown on those certificates must be submitted to the Depository and, unless an eligible institution has tendered those shares, an eligible institution must guarantee the signatures on the notice of withdrawal. If a stockholder has used more than one Letter of Transmittal or has otherwise tendered shares in more than one group of shares, the stockholder may withdraw shares using either separate notices of withdrawal or a combined notice of withdrawal, so long as the information specified above is included. If shares have been delivered in accordance with the procedures for book-entry transfer described in the Offer to Purchase, any notice of withdrawal must also specify the name and number of the account at the book-entry transfer facility to be credited with the withdrawn shares and otherwise comply with the book-entry transfer facility's procedures.

Celanese Corporation will decide, in its sole discretion, all questions as to the form and validity, including time of receipt, of notices of withdrawal, and each such decision will be final and binding on all parties. None of Celanese Corporation, CIH, the Dealer Managers, the Depository, the Information Agent or any other person will be under any duty to give notification of any defects or irregularities in any notice of withdrawal or incur any liability for failure to give any such notification.

Celanese Corporation is making the Offer because its management and Board of Directors believe that the modified Dutch auction tender offer set forth in the Offer to Purchase represents a mechanism to provide all of Celanese Corporation's stockholders with the opportunity to tender all or a portion of their shares and, thereby, receive a return of some or all of their investment if they so elect. The Offer provides stockholders (particularly those who, because of the size of their holdings, might not be able to sell their shares without potential disruption to the share price) with an opportunity to obtain liquidity with respect to all or a portion of their shares without potential disruption to the share price. In addition, if we complete the Offer, stockholders who do not participate in the Offer will automatically increase their relative percentage ownership interest in Celanese Corporation and its future operations.

The Offer also provides stockholders with an efficient way to sell their shares without incurring broker's fees or commissions associated with open market sales. Furthermore, "odd lot" holders who hold shares registered in their names and tender their shares directly to the Depository and whose shares are purchased pursuant to the Offer also will avoid any "odd lot" discounts that might otherwise be applicable to sales of their shares.

Generally, a stockholder will be subject to U.S. federal income taxation and applicable withholding upon receiving cash in exchange for the shares the stockholder tenders in the Offer. The receipt of cash for tendered shares will generally be treated for U.S. federal income tax purposes either as (1) a sale or exchange or (2) a distribution in respect of stock from Celanese Corporation. A foreign stockholder may be subject to withholding at a rate of 30% on payments received pursuant to the Offer and may also be subject to tax in other jurisdictions on the disposal of shares. All stockholders should read carefully the Offer to Purchase for additional information regarding the U.S. federal income tax consequences of participating in the Offer. Each stockholder should seek advice based on his or her particular circumstances from an independent tax advisor.

Celanese Corporation's Board of Directors and the Board of Managers of CIH have approved the Offer. However, none of Celanese Corporation, CIH, any member of the Board of Directors of Celanese Corporation, any member of the Board of Managers of CIH, the Dealer Managers, the Depository or the Information Agent makes any recommendation to any stockholder as to whether to tender or refrain from tendering any shares or as to the price or prices at which stockholders may choose to tender their shares. Celanese Corporation has not authorized any person to make any recommendation. Neither we nor CIH, nor any member of the Board of Directors of Celanese Corporation, any member of the Board of Managers of CIH, the Dealer Managers, the Information Agent or the Depository has authorized any person to make any recommendation with respect to the Offer. Stockholders should carefully evaluate all information in the Offer and should consult their own investment and tax advisors. Stockholders must decide whether to tender their shares and, if so, how many shares to tender and the price or prices at which a stockholder will tender. In doing so, a

stockholder should read carefully the information in the Offer to Purchase and in the Letter of Transmittal before making any decision with respect to the Offer. Celanese Corporation's directors and executive officers and CIH's managers have advised Celanese Corporation that they do not intend to tender their shares in the Offer. In addition, as described in the Offer to Purchase, Celanese Corporation, through CIH, has agreed to purchase up to 1,835,511 shares from Blackstone Capital Partners (Cayman) Ltd. 1, Blackstone Capital Partners (Cayman) Ltd. 2 and Blackstone Capital Partners (Cayman) Ltd. 3 following the completion of the Offer (collectively, "Blackstone"). Blackstone holds approximately 14% of the Common Stock and will not be tendering any shares in the Offer. Blackstone representatives occupy four out of the eleven seats on the Board of Directors of Celanese Corporation and abstained from voting to approve this Offer.

The information required to be disclosed by Rule 13e-4(d)(1) of the Securities Exchange Act of 1934, as amended, is contained in the Offer to Purchase and is incorporated herein by reference. Celanese Corporation and CIH are also filing with the Securities and Exchange Commission an Issuer Tender Offer Statement on Schedule TO, which includes certain additional information relating to the Offer.

Copies of the Offer to Purchase and the Letter of Transmittal are being mailed to all holders of the shares, including brokers, dealers, commercial banks and trust companies whose names, or the names of whose nominees, appear on Celanese Corporation's stockholder list or, if applicable, who are listed as participants in a clearing agency's security position listing for subsequent transmittal to beneficial owners of shares, as reflected on the records of the transfer agent as of March 5, 2007. The Offer is explained in detail in those materials. **Stockholders are urged to carefully read the Offer to Purchase and the related Letter of Transmittal before making any decision with respect to the Offer.**

Questions or requests for assistance may be directed to the Information Agent or the Dealer Managers, at their respective addresses and telephone numbers set forth below. Copies of the Offer to Purchase and the Letter of Transmittal will be furnished promptly by the Information Agent at Celanese Corporation's expense. Stockholders may also contact their broker, bank or other nominee or trust company for assistance concerning the Offer.

The Depositary for the Offer is:

Computershare

The Information Agent for the Offer is:

Georgeson

17 State St., 10th Floor
New York, New York 10004

Banks and Brokerage Firms, Please Call: (212) 440-9800

All Others Call Toll-free: (866) 314-1598

The Dealer Managers for the Offer are:



Merrill Lynch & Co.
Special Equity Transactions
4 World Financial Center
New York, New York 10080
Call Collect: (609) 818-8000
Call Toll Free: (877) 653-2948

Deutsche Bank Securities



Deutsche Bank Securities Inc.
60 Wall Street
New York, New York
Call Toll Free: (877) 221-7676

March 6, 2007

STOCK PURCHASE AGREEMENT

STOCK PURCHASE AGREEMENT (this “**Agreement**”) dated as of March 2, 2007, by and among Blackstone Capital Partners (Cayman) Ltd. 1, Blackstone Capital Partners (Cayman) Ltd. 2 and Blackstone Capital Partners (Cayman) Ltd. 3 (each, a “**Seller**” and collectively, the “**Sellers**”), Celanese Corporation, a Delaware corporation (“**Celanese**”), and Celanese International Holdings Luxembourg S.à r.l., a Luxembourg limited liability company and a wholly owned subsidiary of Celanese (“**CIH**” and together with Celanese, “**Purchaser**”).

RECITALS

WHEREAS, as of the date hereof, Sellers collectively own of record 22,343,277 shares of Celanese’s Series A common stock, par value \$0.0001 (the “**Common Stock**”), which constitutes approximately 14% of the total issued and outstanding shares of Common Stock;

WHEREAS, Celanese intends, but has not made any public announcement of such intention, to effect a restructuring on behalf of itself and its subsidiaries (the “**Restructuring**”), including the refinancing of the existing credit agreement, conducting two debt tender offers for outstanding senior discount notes and senior subordinated notes and conducting a public modified Dutch auction tender offer, through CIH, commencing on or about March 6, 2007 for up to 11,279,243 shares of its outstanding Common Stock at prices ranging from \$28.00 to \$30.50 per share pursuant to the terms and conditions set forth in the draft Offer to Purchase, dated March 6, 2007 (the “**Offer to Purchase**”), substantially in the form attached hereto as Annex A (the “**Tender Offer**”), such amount, when added to the shares purchased under this Agreement, to equal, in the aggregate, a target amount of \$400 million of shares of Common Stock;

WHEREAS, Sellers have determined that they will not exercise their right to tender any of their shares of Common Stock in the Tender Offer; and

WHEREAS, subsequent to the date of expiration of the Tender Offer (the “**Expiration Date**”), Sellers desire to sell to Purchaser a pro rata portion of Sellers’ shares based on the total number of shares tendered and accepted for purchase in the Tender Offer in a manner more specifically described below.

NOW, THEREFORE, in consideration of the premises, the representations, warranties and covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound hereby, agree as follows:

AGREEMENT

1. *Agreement Not to Tender the Pro Rata Shares in the Tender Offer.* In consideration of Purchaser’s willingness to purchase the Pro Rata Shares (as defined below) in accordance with the provisions of Section 2 hereof, Sellers hereby agree that from the date of commencement of the Tender Offer through the Expiration Date (the “**Lock-up Period**”), Sellers will not directly or indirectly, including by guaranteed delivery, tender in the Tender Offer, or otherwise sell, pledge, hypothecate or dispose of any shares of Common Stock owned by Sellers (including without limitation, any shares of Common Stock which may be deemed to be beneficially owned by any Seller in accordance with the rules and regulations of the Securities and Exchange Commission (the “**SEC**”), and any shares of Common Stock which may be issued upon the vesting and/or exercise of any stock options, restricted stock or warrants, or upon conversion or exchange of any convertible or exchangeable securities or any rights, warrants, options or other securities that are convertible into, or exercisable or exchangeable for Common Stock).

2. *Purchase and Sale of the Pro Rata Shares; Waiver of Fees.*

2.1 *Purchase and Sale of the Pro Rata Shares.*

(a) Subject to the completion of the Tender Offer as set forth below and pursuant to the terms and conditions of this Agreement, Sellers agree to sell to Purchaser, and Purchaser agrees to purchase from Sellers 1,835,511 shares of Common Stock; provided, however, that if Purchaser increases or decreases the number of shares subject to purchase in the Tender Offer from 11,279,243 (any such change in the amount purchased, a “**TO Share Adjustment**”), the aggregate number of shares of Common Stock to be sold by Sellers to Purchaser shall be increased or decreased, respectively, by an amount equal to the TO Share Adjustment multiplied by a fraction, the numerator of which is 22,343,277 and the denominator of which is 137,299,786 (representing the percentage of the outstanding shares of Common Stock held of record by Sellers divided by the total number of

outstanding shares of Common Stock held of record as of the date hereof by all stockholders of Purchaser other than the Sellers) (the amount of shares sold by Sellers and purchased by Purchaser, inclusive of any adjustment, if applicable, the “**Pro Rata Shares**”).

(b) The allocation of the Pro Rata Shares to be sold by Sellers pursuant to this Section 2 shall be pro rata based on the number of shares of Common Stock held of record by each Seller, rounded to the nearest whole share, or in such other proportion as Sellers may agree; provided, however, that Sellers must notify Purchaser of such allocation at least one business day prior to the Closing Date (as defined below).

2.2 Purchase Price.

(a) The purchase price per share to be paid by Purchaser for the Pro Rata Shares shall be an amount equal to the per share purchase price paid by Purchaser for the shares of Common Stock validly tendered and accepted for purchase by Purchaser in the Tender Offer (the “**Per Share Purchase Price**”).

(b) The aggregate purchase price for the Pro Rata Shares (the “**Aggregate Purchase Price**”), shall be an amount equal the Per Share Purchase Price, multiplied by, the total number of Pro Rata Shares purchased from Sellers.

3. Closing. Subject to the terms and conditions hereof, the purchase and sale of the Pro Rata Shares contemplated by this Agreement (the “**Closing**”) will take place at the offices of Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, NY 10166-0193 at 10:00 a.m. New York City time on the eleventh business day following the Expiration Date (the “**Closing Date**”), or at such other later date or place as the parties shall mutually agree. At the Closing, (i) Sellers will deliver to Purchaser the Pro Rata Shares to be purchased by Purchaser and (ii) Purchaser shall deliver the Aggregate Purchase Price to Sellers by wire transfer of immediately available funds to one or more accounts specified by Sellers at least one business day prior to the Closing.

4. Representations and Warranties of Sellers. In order to induce Purchaser to enter into this Agreement, each Seller hereby represents and warrants to Purchaser as follows:

4.1 Organization and Corporate Power; Authorization. Each of the Sellers has the requisite power and authority to execute, deliver and perform this Agreement and to sell the Pro Rata Shares. This Agreement is the legal, valid and, assuming due execution by the other parties hereto, binding obligations of each of the Sellers, enforceable against each of the Sellers in accordance with its terms except to the extent that the enforceability thereof may be limited by (i) principles of public policy, (ii) applicable bankruptcy, insolvency, reorganization or other laws of general application relating to or affecting the enforcement of creditors’ rights generally, and (iii) rules of law governing the availability of equitable remedies.

4.2 Ownership of Pro Rata Shares. Sellers collectively own of record the number of issued and outstanding shares of Common Stock set forth in the Recitals to this Agreement. The Pro Rata Shares to be sold to Purchaser by such Sellers when delivered to Purchaser shall be free and clear of any liens, claims or encumbrances, including rights of first refusal and similar claims except for restrictions of applicable state and federal securities laws. There are no restrictions on the transfer of such Pro Rata Shares imposed by any shareholder or similar agreement or any law, regulation or order, other than applicable state and federal securities laws.

4.3 No Violation; No Consent. The execution, delivery and performance of this Agreement and the consummation of the transactions contemplated hereby (a) will not constitute a breach or violation of or default under any judgment, decree or order or any agreement or instrument of any Seller or to which any Seller is subject, (b) will not result in the creation or imposition of any lien upon the Pro Rata Shares to be sold by any Seller, and (c) will not require the consent of or notice to any governmental entity or any party to any contract, agreement or arrangement with any Seller.

4.4 Brokerage. There are no claims for brokerage commissions or finder’s fees or similar compensation in connection with the transactions contemplated by this Agreement based on any arrangement or agreement made by or on behalf of such Sellers.

5. Representations and Warranties of Purchaser. In order to induce Sellers to enter into this Agreement, Purchaser hereby represents and warrants as follows:

5.1 Organization and Corporate Power; Authorization. Celanese is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Delaware and CIH is a limited liability company duly formed and validly existing under the laws of Luxembourg. Purchaser has the requisite power and authority to execute, deliver and perform this Agreement

and to acquire the Pro Rata Shares. Purchaser has sufficient capital to purchase the Pro Rata Shares hereunder and to purchase the shares of Common Stock to be purchased pursuant to the Tender Offer in each case in compliance with Section 160 of the Delaware General Corporation Law as it applies to Celanese. The execution, delivery and performance of this Agreement and the consummation by Purchaser of the transactions contemplated hereby have been approved by Purchaser. This Agreement and any other agreements, instruments, or documents entered into by Purchaser pursuant to this Agreement have been duly executed and delivered by Purchaser and are the legal, valid and, assuming due execution by the other parties hereto, binding obligation of Purchaser, enforceable against Purchaser in accordance with its terms except to the extent that the enforceability thereof may be limited by (i) principles of public policy, (ii) applicable bankruptcy, insolvency, reorganization or other laws of general application relating to or affecting the enforcement of creditors' rights generally, and (iii) rules of law governing the availability of equitable remedies.

5.2 No Violation; No Consent. The execution, delivery and performance of this Agreement and the consummation of the transactions contemplated hereby (a) will not constitute a breach or violation of or default under any judgment, decree or order or any agreement or instrument of Purchaser or to which Purchaser is subject, and (b) will not require the consent of or notice to any governmental entity or any party to any contract, agreement or arrangement with Purchaser.

5.3 Brokerage. There are no claims for brokerage commissions or finder's fees or similar compensation in connection with the transactions contemplated by this Agreement based on any arrangement or agreement made by or on behalf of Purchaser.

5.4 Capital Stock. The authorized and outstanding capital stock of Celanese, as of March 1, 2007, consists of 159,643,063 shares of Common Stock and 9,600,000 shares of Preferred Stock.

6. Conditions to Purchaser's Obligations. The obligations of Purchaser under Section 2 of this Agreement to purchase the Pro Rata Shares at the Closing from each Seller are subject to the fulfillment as of the Closing of each of the following conditions unless waived by Purchaser in accordance with Section 10.4:

6.1 Representations and Warranties. The representations and warranties of such Seller contained in Section 4 shall be true and correct on and as of the date of the Closing with the same effect as though such representations and warranties had been made on and as of the date of Closing.

6.2 Performance. Such Seller shall have performed and complied in all material respects with all agreements, obligations, and conditions contained in this Agreement that are required to be performed or complied with by it on or before the date of Closing.

6.3 Delivery of Pro Rata Shares. Such Seller shall have delivered the Pro Rata Shares to be sold by it at the Closing, free and clear of any liens, claims or encumbrances, along with all stock powers, assignments or any other documents, instruments or certificates necessary for a valid transfer.

6.4 Further Assurances. No governmental authority shall have advised or notified Purchaser that the consummation of the transactions contemplated hereunder would constitute a material violation of any applicable laws or regulations, which notification or advice shall not have been withdrawn after the exhaustion of Purchaser's good faith efforts to cause such withdrawal.

7. Conditions to Each Seller's Obligations. The obligations of each Seller under Section 2 of this Agreement to sell the Pro Rata Shares at the Closing are subject to the fulfillment as of the Closing of each of the following conditions unless waived by such Seller in accordance with Section 10.4:

7.1 Representations and Warranties. The representations and warranties of Purchaser contained in Article 3 shall be true and correct as of the date of Closing with the same effect as though such representations and warranties had been made on and as of the date of Closing.

7.2 Performance. Purchaser shall have performed and complied in all material respects with all agreements, obligations and conditions contained in this Agreement that are required to be performed or complied with by it on or before the date of Closing.

7.3 Payment of Purchase Price. Purchaser shall have delivered the Aggregate Purchase Price to be paid by Purchaser to the Sellers.

7.4 Further Assurances. No governmental authority shall have advised or notified the Sellers that the consummation of the transactions contemplated hereunder would constitute a material violation of any applicable laws or regulations, which notification or advice shall not have been withdrawn after the exhaustion of the Sellers' good faith efforts to cause such withdrawal.

7.5 Successful Completion of Tender Offer. The Tender Offer has been successfully completed in accordance with the Offer to Purchase and Purchaser has purchased pursuant to the Tender Offer shares at a price not less than the low end of the purchase price range as set forth in the Offer to Purchase attached hereto as Annex A.

8. Covenants.

8.1 No Purchase of Common Stock. Until eleven business days following the Expiration Date of the Tender Offer, each Seller agrees that it will not, directly or indirectly, purchase any shares of Common Stock.

8.2 No Sale of Common Stock. Except as contemplated hereunder, from the date hereof until the Closing or the termination of this Agreement, each Seller agrees that it will not, directly or indirectly, sell any shares of Common Stock.

8.3 Closing Conditions. Sellers and Purchaser shall use their commercially reasonable efforts to ensure that each of the conditions to Closing are satisfied.

9. Survival of Representations and Warranties; Limitation on Liability.

9.1 Survival of Representations and Warranties. All representations and warranties hereunder shall survive the Closing.

9.2 Limitation on Liability. Notwithstanding anything to the contrary contained in this Agreement or any other agreements, instruments or other documents related to the Tender Offer, in no event shall any Seller's liability for breach of the representations, warranties and covenants exceed the portion of the Aggregate Purchase Price received by such Seller.

10. Miscellaneous.

10.1 Adjustments. Whenever a particular number is specified herein, including, without limitation, number of shares or price per share, such number shall be adjusted to reflect any stock dividends, stock-splits, reverse stock-splits, combinations or other reclassifications of stock or any similar transactions and appropriate adjustments shall be made with respect to the relevant provisions of this Agreement so as to fairly and equitably preserve, as far as practicable, the original rights and obligations of Purchaser and each of the Sellers under this Agreement.

10.2 Parties in Interest; Assignment. All covenants, agreements, representations, warranties and undertakings in this Agreement made by and on behalf of any of the parties hereto shall bind and inure to the benefit of the respective successors and assigns of the parties hereto whether so expressed or not. This Agreement and the rights and obligations contemplated hereby may not be assigned, in part or in whole, by Purchaser or by any Seller.

10.3 Third Party Beneficiaries. The parties hereto intend that this Agreement shall not benefit or create any right or cause of action in, or on behalf of, any person, other than the parties hereto and no person, other than the parties hereto, shall be entitled to rely on the provisions of this Agreement in any action, suit, proceedings, hearing or other form.

10.4 Amendments and Waivers. Except as set forth in this Agreement, changes in or additions to this Agreement may be made, or compliance with any term, covenant, agreement, condition or provision set forth herein may be omitted or waived (either generally or in a particular instance and either retroactively or prospectively), by a writing executed by each of the parties hereto; provided, however, that any material amendment to this Agreement must also be approved by a majority of the directors on the Board of Directors of Purchaser, including a majority of directors that have not been nominated or elected by Sellers or an affiliate of any Seller.

10.5 Cooperation. Purchaser and each of the Sellers shall, from and after the date hereof, cooperate in a reasonable manner to effect the purposes of this Agreement.

10.6 Governing Law. This Agreement shall be governed by and construed under the laws of the State of Delaware without regard to its conflicts-of-laws principles. Any legal action or other legal proceeding relating to this Agreement or the enforcement of any provision of this Agreement may be brought or otherwise commenced in any state or federal court located in the State of Delaware. Each party hereto agrees to the entry of an order to enforce any resolution, settlement, order or award made pursuant to this Section 10.6 by the state and federal courts located in the State of Delaware and in connection therewith hereby waives, and agrees not to assert by way of motion, as a defense, or otherwise, any claim that such resolution, settlement, order or award is inconsistent with or violative of the laws or public policy of the laws of the State of Delaware or any other jurisdiction.

10.7 Notices. All notices, demands, requests, consents or approvals (collectively, “**Notices**”) required or permitted to be given hereunder or which are given with respect to this Agreement shall be in writing and shall be personally delivered or mailed, registered or certified, return receipt requested, postage prepaid (or by a substantially similar method), or delivered by a reputable overnight courier service with charges prepaid, or transmitted by hand delivery or facsimile, addressed as set forth below, or such other address (and with such other copy) as such party shall have specified most recently by written notice. Notice shall be deemed given or delivered on the date of service or transmission if personally served or transmitted by facsimile. Notice otherwise sent as provided herein shall be deemed given or delivered on the third business day following the date mailed or on the next business day following delivery of such notice to a reputable overnight courier service.

To Purchaser:

Celanese Corporation.
1601 West LBJ Freeway
Dallas, TX 75234-6034
Facsimile No.: 972 443 4461
Attn: Curtis S. Shaw

To the Sellers:

c/o Walkers
P.O. Box 265 GT.
Mary Street
George Town, Grand Cayman, Cayman Islands
Attention: Jonathan Culshaw

with a copy to

Simpson Thacher & Bartlett LLP
425 Lexington Avenue
New York, NY 10017
Facsimile No.: (212) 455-2502
Attention: William R. Dougherty

10.8 Effect of Headings and Other Matters. The section and paragraph headings herein are for convenience only and shall not affect the construction hereof.

10.9 Entire Agreement. This Agreement constitutes the full and entire understanding and agreement between the parties with regard to the subject matter hereof and supersedes all prior written or oral understandings or agreements among or between the parties hereto. Each Seller hereby agrees that, to the extent the terms of this Agreement conflict with, or are in any way inconsistent with, any registration rights agreement or other similar agreement relating to the rights of each such Seller as a holder of shares of Common Stock, this Agreement supersedes and controls over such agreement or agreements.

10.10 Severability. The invalidity or unenforceability of any provision hereof shall in no way affect the validity or enforceability of any other provision.

10.11 Counterparts. This Agreement may be executed in separate counterparts, including by facsimile or similar transmission, each of which shall be an original and all of which taken together shall constitute one and the same agreement.

10.12 Successors and Assigns. Except as otherwise expressly provided herein, the provisions hereof shall inure to the benefit of, and be binding upon, the successor and assigns of the parties hereto.

10.13 *Delays or Omissions*. It is agreed that no delay or omission to exercise any right, power or remedy accruing to any party upon any breach or default of any other party under this Agreement shall impair any such right, power or remedy, nor shall it be construed to be a waiver of any such breach or default, or any acquiescence therein, or of any similar breach or default thereafter occurring; nor shall any waiver of any single breach or default be deemed a waiver of any other breach or default theretofore or thereafter occurring. It is further agreed that any waiver, permit, consent or approval of any kind or character of any breach or default under this Agreement, or any waiver of any provisions or conditions of this Agreement must be in writing and shall be effective only to the extent specifically set forth in writing, and that all remedies, either under this Agreement, by law or otherwise, shall be cumulative and not alternative.

10.14 *Termination*. Notwithstanding anything contained in this Agreement to the contrary, this Agreement may be terminated (i) at any time prior to the Closing by the mutual written consent of Celanese and the Sellers and (ii) by the Sellers in their sole discretion by written notice to Celanese if (A) the Tender Offer is terminated or (B) the Closing does not occur by May 1, 2007.

IN WITNESS WHEREOF, the undersigned parties have duly executed and delivered this Agreement as of the date first written above.

PURCHASER:

CELANESE CORPORATION

By: /s/ KEVIN J. ROGAN

Name: Kevin J. Rogan

Title: Assistant Secretary

CELANESE INTERNATIONAL HOLDINGS
LUXEMBOURG S.À R.L.,

By: /s/ HARRY A. FRANKS

Name: Harry A. Franks

Title: Manager

SELLERS:

BLACKSTONE CAPITAL PARTNERS
(CAYMAN) LTD. 1

By: /s/ BEN JENKINS

Name: Ben Jenkins

Title: Authorized Person

BLACKSTONE CAPITAL PARTNERS
(CAYMAN) LTD. 2

By: /s/ BEN JENKINS

Name: Ben Jenkins

Title: Authorized Person

BLACKSTONE CAPITAL PARTNERS
(CAYMAN) LTD. 3

By: /s/ BEN JENKINS

Name: Ben Jenkins

Title: Authorized Person

Signature Page to Stock Purchase Agreement

ANNEX A
Offer to Purchase