



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 16, 2007

By U.S. Mail and Facsimile

Mr. George Mangieri  
Vice President & Controller  
Westlake Chemical Corporation  
2801 Post Oak Boulevard, Suite 600  
Houston, Texas 77056

**Re: Westlake Chemical Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2006**  
**File No. 001-32260**

Dear Mr. Mangieri:

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

If you have any questions regarding these comments, you may contact Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief