



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

September 11, 2009

Mr. M. Steven Bender  
Chief Financial Officer  
Westlake Chemical Corporation  
2801 Post Oak Boulevard, Suite 600  
Houston, TX 77056

**Re: Westlake Chemical Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
Definitive Proxy Statement on Schedule 14A filed April 8, 2009  
Form 10-Q for the Fiscal Quarter Ended June 30, 2009  
File No. 001-32260**

Dear Mr. Bender:

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

If you have any further questions regarding our review of your filings, please direct them to 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