



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2011

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

**Re: Westlake Chemical Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2010  
Filed February 24, 2010  
Response Letter Dated December 22, 2010  
File No. 1-32260**

Dear Mr. Bender:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

W. John Cash  
Branch Chief