



DIVISION OF  
CORPORATION FINANCE

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

May 3, 2010

By facsimile to (972) 443-2060 and U.S. Mail

Mr. David N. Weidman  
Chairman and Chief Executive Officer  
Celanese Corporation  
1601 West LBJ Freeway  
Dallas, TX 75234-6034

Re: Celanese Corporation  
Annual Report on Form 10-K for the fiscal year ended December 31, 2009  
April 30, 2010 Supplemental Response  
File No. 1-32410

Dear Mr. Weidman:

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

If you have questions about our review of these filings, you may direct them to Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Andrew P. Schoeffler, Attorney Advisor, at (202) 551-3748.

Very truly yours,

Pamela A. Long  
Assistance Director