



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

October 25, 2016

Via E-mail

Christopher W. Jensen  
Chief Financial Officer  
Celanese Corporation  
222 West Las Colinas Boulevard  
Suite 900N  
Irving, Texas 75039-5421

**Re: Celanese Corporation**  
**Form 8-K Filed July 25, 2016**  
**Response Dated October 4, 2016**  
**File No. 1-32410**

Dear Mr. Jensen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant

Office of Manufacturing and  
Construction