



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

July 2, 2009

William H. Carter  
Executive Vice President and Chief Financial Officer  
Hexion Specialty Chemicals, Inc.  
180 East Broad Street  
Columbus, OH 43215

**Re: Hexion Specialty Chemicals, Inc.**  
**Annual Report on Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 11, 2009**  
**File No. 001-00071**

Dear Mr. Carter:

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

Sincerely,

Pamela A. Long  
Assistant Director