



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2010

Mr. Ian Cameron  
Chief Financial Officer  
Methanex Corporation  
1800 Waterfront Centre, 200 Burrard Street  
Vancouver, British Columbia, Canada V6C 3M1

**RE: Methanex Corporation**  
**Form 40-F for Fiscal Year Ended December 31, 2009**  
**File No. 0-20115**

Dear Mr. Cameron:

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

Sincerely,

John Hartz  
Senior Assistant  
Chief Accountant