

Celanese Corporation
1601 West LBJ Freeway
Dallas, TX 75234

April 15, 2005

Via e-mail: rule-comment@sec.gov

Securities and Exchange Commission
450 Fifth St., N.W.
Washington, D.C. 20549
Attention: Jonathan G. Katz, Secretary

Re File No. 4-497 Comments On Implementation Of Sarbanes-Oxley Internal Control Reporting Provisions

Ladies and Gentlemen:

Celanese Corporation welcomes the opportunity to provide commentary pursuant to the Commission's request for feedback regarding our experiences in implementing the new internal control requirements under Section 404 of the Sarbanes-Oxley Act of 2002 ("SOX"). I am the Executive Vice President and CFO of Celanese Corporation, a company that went public and listed on the NYSE in late January this year. Celanese is an integrated global producer of value-added industrial chemicals and has a #1 or #2 producer position worldwide in products comprising the majority of our sales. We are also the world's largest producer of acetyl products, including acetic acid and vinyl acetate monomer (VAM), and a leading global producer of high-performance engineering polymers, such as polyacetals (POM), used in consumer and industrial products. Our operations are located in North America, Europe and Asia, including substantial joint ventures in China. Celanese believes that compliance with the Act will create improvements to the effectiveness of internal controls pertaining to financial reporting. Thank you for your time in considering the following feedback.

Costs

The high cost associated with compliance is a major concern. A common basis for publishing costs should be established and include all internal and external costs: scoping, documentation (including software tools), remediation, testing, COSO assessment, and attestation. Currently, reported costs are not comparable and often do not clearly delineate between first-year and second-year costs. This is a multi-year effort and reported costs seem to imply project-to-date costs when they may be only annual costs or incremental costs. Published guidelines for the reporting of costs could address this concern. Additionally, cost surveys seem understated. For example, internal fees are often referenced at \$50/hr including salary, fringe, and bonus. Compared to our actual and projected costs this seems low. Some additional benchmarking in this area may be warranted.

Executive Fraud

Section 404 of SOX was intended to prevent or limit fraud in the public financial markets. Much of the original intent was to address executive fraud; however, the guidelines have focused on addressing transactional fraud. The PCAOB has not given clear guidance for the detection of executive fraud. Better guidance is requested on testing of the foundation of any system of internal controls over financial reporting, namely, the Control Environment, including Tone at the Top.

Definitions

Celanese is seeking clarification on several definitions including materiality, material weakness, significant deficiency, and key controls. Materiality is currently based on a percentage of annual net income. This number varies significantly from year to year and includes years where there could be a net loss due to such factors as a cyclical commodity chemicals business. What does materiality mean in a year where net income is negative? How much rework is expected year-to-year re-scoping and re-implementing due to associated variances in materiality?

In regards to material weakness the definition is very abstract and left to widely varying interpretation. Similar issues pertain to the definition of significant deficiencies and key controls. This is leading to a very conservative interpretation resulting in significant extra effort and costs.

External Audit Relationship

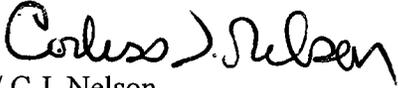
Sarbanes-Oxley appropriately emphasizes the importance of the independence of external auditors. We believe however, that there are unintended ramifications of the PCAOB rules rendering the necessary expertise of the independent registered public accounting firm inaccessible to their clients. This has resulted in some strain on the ability to effectively communicate with the external auditors. The changing relationship with external audit also has resulted in additional costs arising from the need to contract other audit firms to act in the role of advisor. With the various interpretations of some of the Sarbanes Oxley regulations, we, the client, are at times caught between two different opinions of the audit firms. Lastly, we believe the rules should be revised to allow for increased reliance on work performed by others (for example, internal audit), provided the existing tests of competence and objectivity are met. This is essential to avoid unnecessary duplication of efforts and cost.

Future Year Efforts

In regards to future year efforts, would the SEC consider allowing rotation of tests of controls instead of fully testing controls every year? We believe this would decrease the emphasis on reproducing detailed documentation annually so we can focus on greater systemic issues. Annual testing may not be required in instances where the controls have been assessed as effective and have not changed.

Thank you for your consideration of our feedback. Should you wish to discuss this with us, please contact Donna Wegner, Vice President-Internal Audit (908-901-4539) or Julie Chapin, Deputy General Counsel and Senior SEC Counsel (908-905-4553).

Cordially,



/s/ C.J. Nelson

Executive Vice President and CFO

cc: Hon. William H. Donaldson
Chairman of the Securities and Exchange Commission

Hon. Paul Atkins
Commissioner

Hon. Roel Campos
Commissioner

Hon. Cynthia A. Glassman
Commissioner

Hon. Harvey Goldschmid
Commissioner

Julie K. Chapin
Deputy General Counsel and Senior SEC Counsel, Celanese

Mike Grom
Vice President, Principal Financial Officer & Controller, Celanese Americas Corporation

Donna Wegner
Vice President Internal Audit, Celanese

Paul Peters
Director Sarbanes-Oxley Project, Celanese