

Edgar Filing: Celanese CORP - Form CORRESP

Celanese CORP  
Form CORRESP  
January 18, 2005

[Celanese Corporation Letterhead]

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VIA FACSIMILE AND EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549

**Re: Celanese Corporation**  
**Registration Statement on Form S-1**  
**File No.: 333-120187**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), the undersigned hereby requests that the effective date of the above-referenced Registration Statement on Form S-1 of Celanese Corporation (the "Company") be accelerated so that the Registration Statement may become effective at 3:00 p.m. EST on January 19, 2005, or as soon as possible thereafter. In this regard, the Company is aware of its obligations under the Act.

The Company acknowledges that

should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

the Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

Celanese Corporation

By: /s/ Corliss J. Nelson

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Name: Corliss J. Nelson  
Title: Chief Financial Officer

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