



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

January 13, 2011

Mr. M. Steven Bender
Chief Financial Officer
Westlake Chemical Corp.
2801 Post Oak Boulevard, Suite 600
Houston, TX 77056

**Re: Westlake Chemical Corp.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 24, 2010
Response Letter Dated December 22, 2010
File No. 1-32260**

Dear Mr. Bender:

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

Sincerely,

W. John Cash
Branch Chief