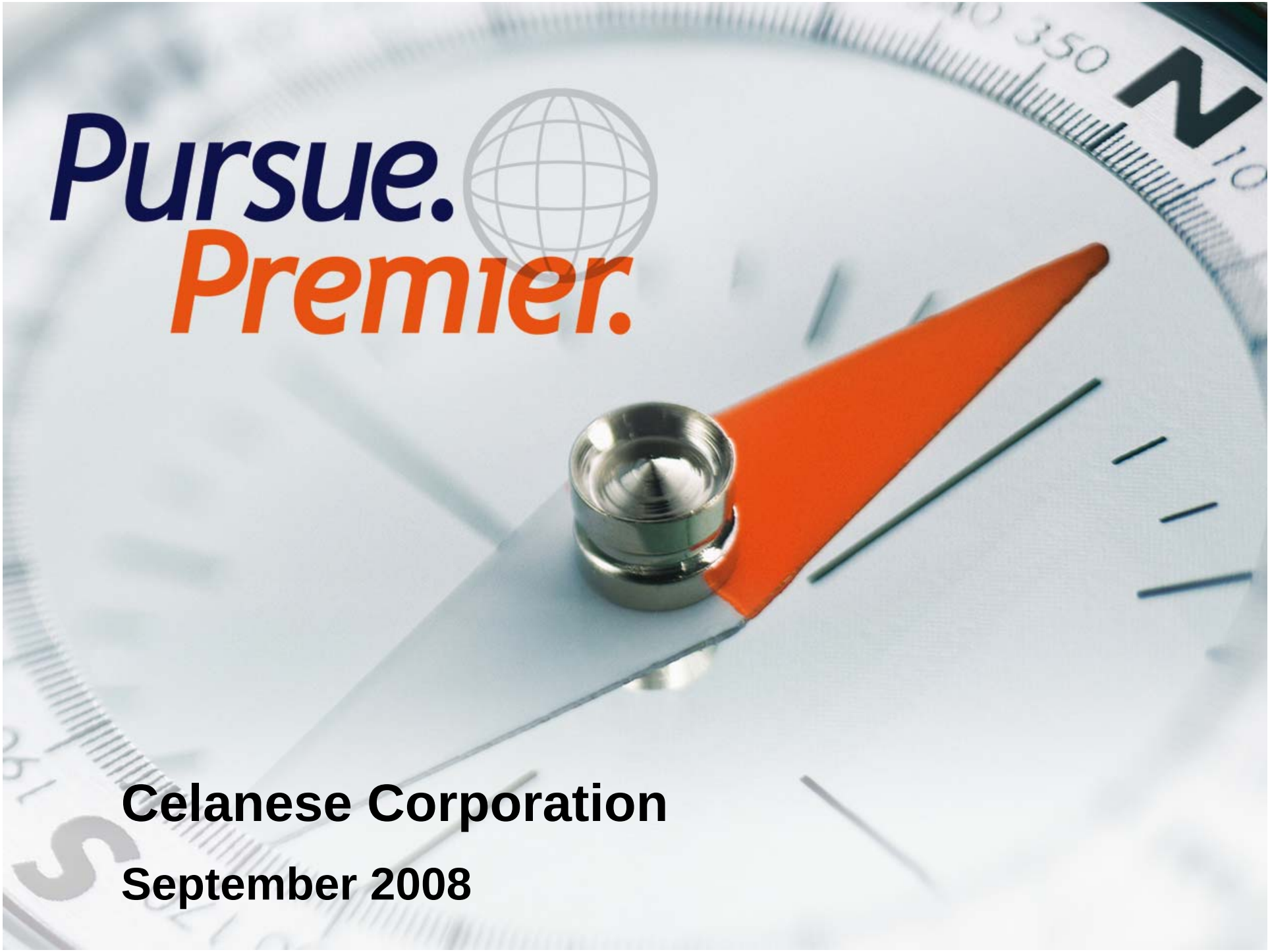


Celanese Corporation

September 2008

Forward looking statements; Reconciliation and use of non-GAAP measures to U.S. GAAP

Celanese

This presentation may contain "forward-looking statements," which include information concerning the company's plans, objectives, goals, strategies, future revenues or performance, capital expenditures, financing needs and other information that is not historical information. When used in this presentation, the words "outlook," "forecast," "estimates," "expects," "anticipates," "projects," "plans," "intends," "believes," and variations of such words or similar expressions are intended to identify forward-looking statements. All forward-looking statements are based upon current expectations and beliefs and various assumptions. There can be no assurance that the company will realize these expectations or that these beliefs will prove correct. There are a number of risks and uncertainties that could cause actual results to differ materially from the forward-looking statements contained in this release. Numerous factors, many of which are beyond the company's control, could cause actual results to differ materially from those expressed as forward-looking statements. Certain of these risk factors are discussed in the company's filings with the Securities and Exchange Commission. Any forward-looking statement speaks only as of the date on which it is made, and the company undertakes no obligation to update any forward-looking statements to reflect events or circumstances after the date on which it is made or to reflect the occurrence of anticipated or unanticipated events or circumstances.

This presentation reflects three performance measures, operating EBITDA, adjusted earnings per share and adjusted free cash flow as non-U.S. GAAP measures. The most directly comparable financial measure presented in accordance with U.S. GAAP in our consolidated financial statements for operating EBITDA is operating profit; for adjusted earnings per share is earnings per common share-diluted; and for adjusted free cash flow is cash flow from operations.

►Operating EBITDA, a measure used by management to measure performance, is defined as operating profit from continuing operations, plus equity in net earnings from affiliates, other income and depreciation and amortization, and further adjusted for other charges and adjustments. We provide guidance on operating EBITDA and are unable to reconcile forecasted operating EBITDA to a GAAP financial measure because a forecast of other charges and other adjustments is not practical. Our management believes operating EBITDA is useful to investors because it is one of the primary measures our management uses for its planning and budgeting processes and to monitor and evaluate financial and operating results. Operating EBITDA is not a recognized term under U.S. GAAP and does not purport to be an alternative to operating profit as a measure of operating performance or to cash flow from operations as a measure of liquidity. Because not all companies use identical calculations, this presentation of operating EBITDA may not be comparable to other similarly titled measures of other companies. Additionally, operating EBITDA is not intended to be a measure of free cash flow for management's discretionary use, as it does not consider certain cash requirements such as interest payments, tax payments and debt service requirements nor does it represent the amount used in our debt covenants.

►Adjusted earnings per share is a measure used by management to measure performance. It is defined as net earnings (loss) available to common shareholders plus preferred dividends, adjusted for other charges and adjustments, and divided by the number of basic common shares, diluted preferred shares, and options valued using the treasury method. We provide guidance on an adjusted earnings per share basis and are unable to reconcile forecasted adjusted earnings per share to a GAAP financial measure because a forecast of other charges and other adjustments is not practical. We believe that the presentation of this non-U.S. GAAP measure provides useful information to management and investors regarding various financial and business trends relating to our financial condition and results of operations, and that when U.S. GAAP information is viewed in conjunction with non-U.S. GAAP information, investors are provided with a more meaningful understanding of our ongoing operating performance. This non-U.S. GAAP information is not intended to be considered in isolation or as a substitute for U.S. GAAP financial information.

►The tax rate used for adjusted earnings per share is the tax rate based on our original guidance communicated at the company's investor day in December 2007. We adjust this tax rate during the year only if there is a substantial change in our underlying operations; an updated forecast would not necessarily result in a change to our tax rate used for adjusted earnings per share. The adjusted tax rate may differ significantly from the tax rate used for U.S. GAAP reporting in any given reporting period. It is not practical to reconcile our prospective adjusted tax rate to the actual U.S. GAAP tax rate in any future period.

►Adjusted free cash flow is defined as cash flow from operations less capital expenditures, other productive asset purchases, operating cash from discontinued operations and certain other charges. We believe that the presentation of this non-U.S. GAAP measure provides useful information to management and investors regarding changes to the company's cash flow. Our management and credit analysts use adjusted free cash flow to evaluate the company's liquidity and assess credit quality. This non-U.S. GAAP measure is not intended to be considered in isolation or as a substitute for U.S. GAAP financial information.

Who is Celanese?

Celanese

Strategy

Clear focus on growth and value creation

Culture

Strong performance built on shared principles and objectives

Leading Global Integrated Producer of Chemicals and Advanced Materials

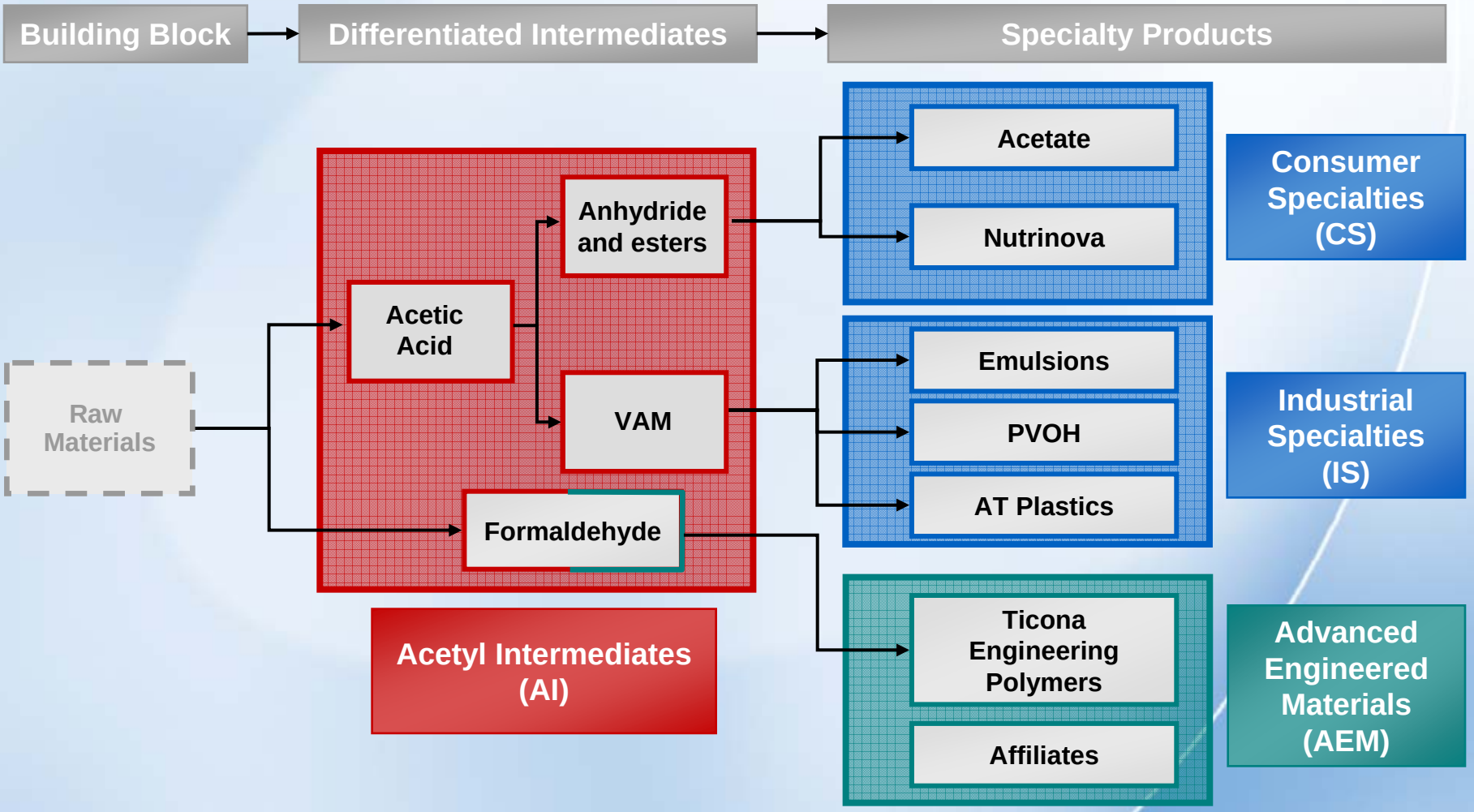
Execution

Demonstrated track record of delivering results

Superior Value Creation

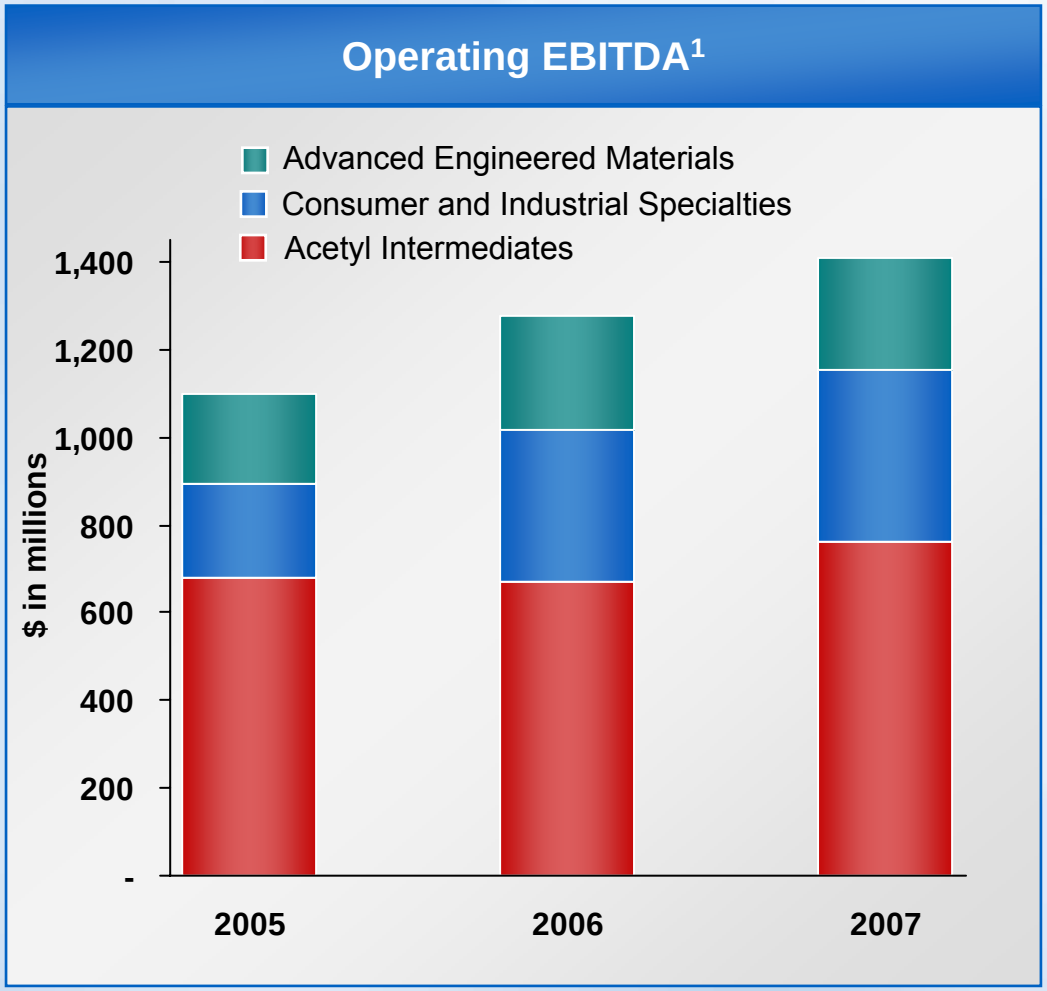
- Industry Leader
  - Geographically balanced global positions
  - Diversified end market exposure
- Strong Cash Generation
- Significant Growth Capability
  - Track record of execution
  - Clearly defined opportunities

Globally balanced and integrated businesses aligned to accelerate growth



Today's portfolio: higher growth, more specialty

Celanese



- 2007 Financial Highlights:
  - Net sales - $6,444 million
  - Operating EBITDA - $1,325 million
- Strategic growth plans continue to accelerate earnings of specialty businesses
  - Essentially all growth has come from specialty businesses
  - Two-thirds of 2010 Growth Objectives expected from specialty businesses
- Resulting in:
  - Higher growth rates
  - Increased overall earnings power of the portfolio
  - Reduced volatility

[1]Operating EBITDA excludes Other Activities of ($122), ($134) and ($82) respectively for the periods presented

Committed to delivering value creation

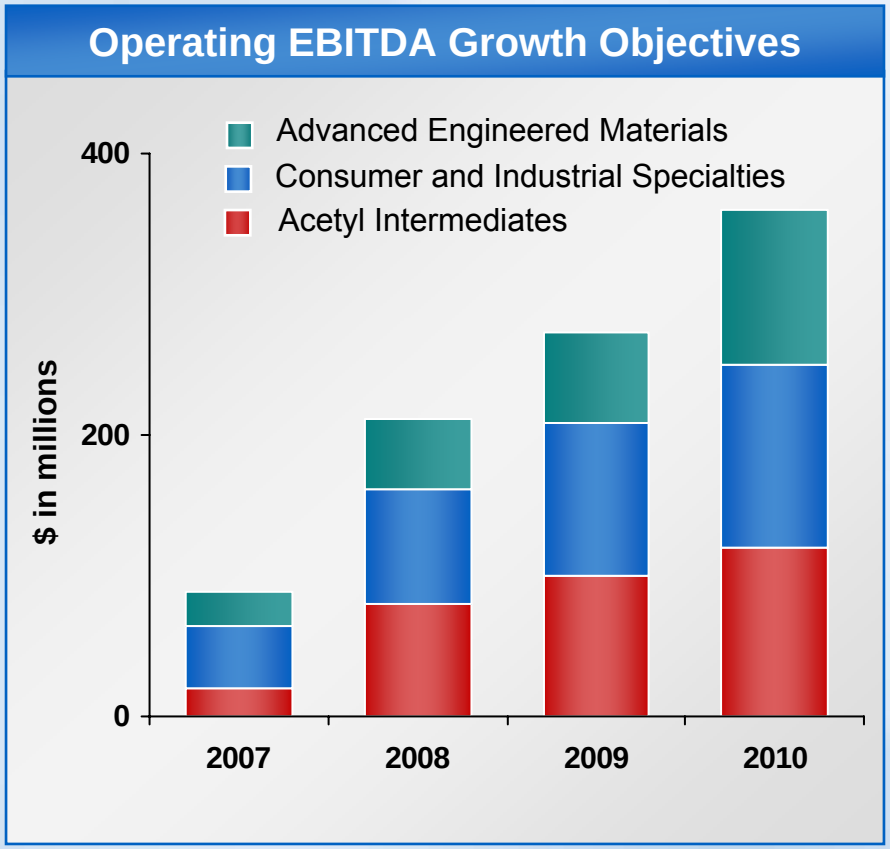
Primary Growth Focus

	Group	Asia	Revitalization	Innovation	Organic	Balance Sheet	Operational Excellence	EBITDA Impact
Operating EBITDA	Consumer and Industrial Specialties	X	X	X			X	>$100MM
Operating EBITDA	Advanced Engineered Materials	X		X	X		X	>$100MM
Operating EBITDA	Acetyl Intermediates	X			X		X	>$100MM
EPS	Celanese Corporate					X	X	Incremental EPS

$350 – $400 million increased EBITDA profile plus EPS potential by 2010

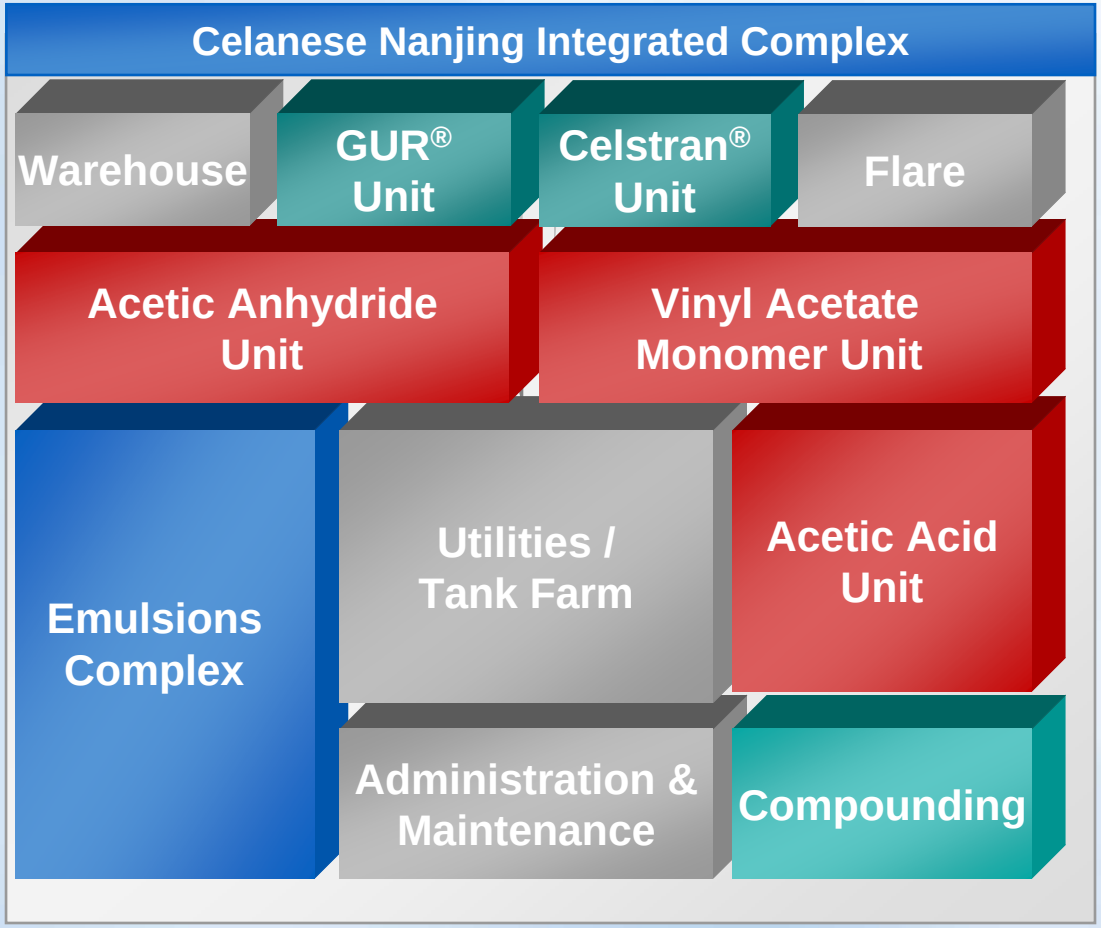
On track and clear path forward to accelerate 2010 Growth Objectives

Celanese



- AEM: volume growth 2X GDP through further penetration
- CIS: Acetate continues execution on revitalization strategy; Emulsions/PVOH revitalization commences
- AI: Nanjing acetic acid plant startup leads integrated complex

Asia strategy: high-return growth



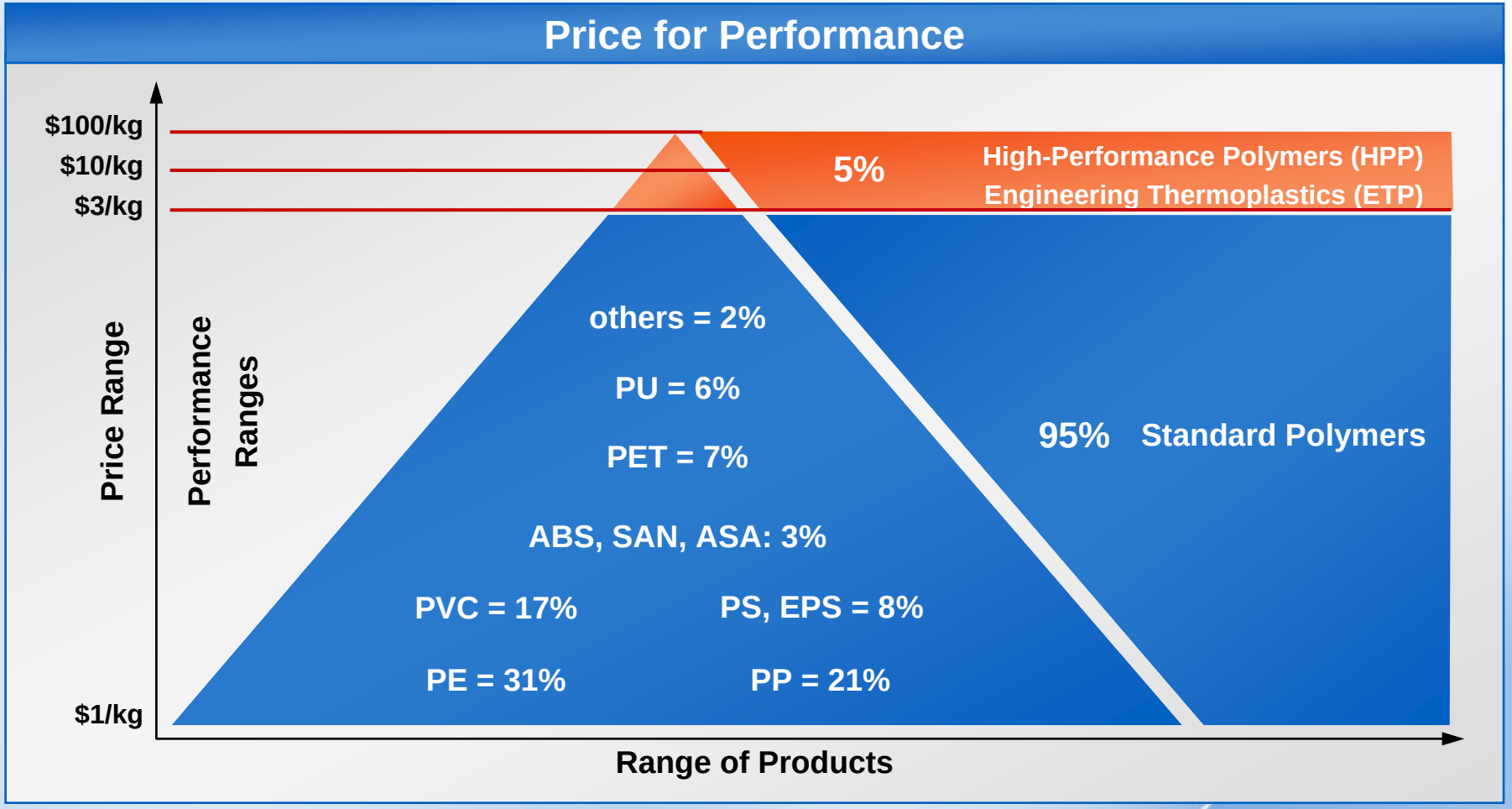
Investment Dynamics

- Total investment: **$300 - $350 million** – over 80% complete
- Total revenue: **$600 - $800 million** when sold out by 2010
- Incremental EBITDA: **$120 - $150 million** by 2010

ROIC = 25 – 30%

AEM: value in technology and performance realized in price and positioned for growth

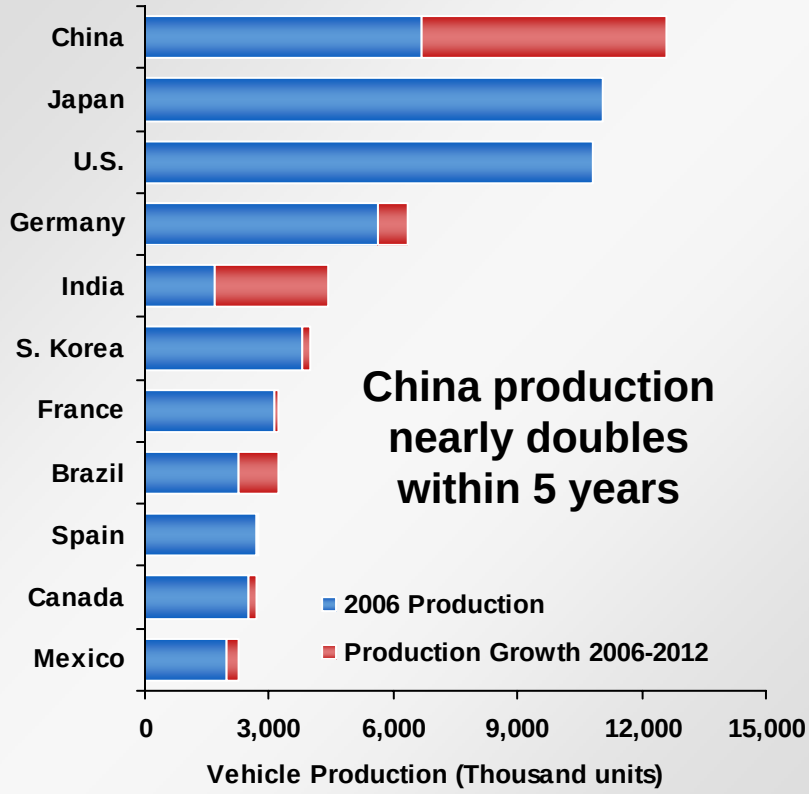
Celanese



AEM: significant opportunity for increased penetration in high growth region

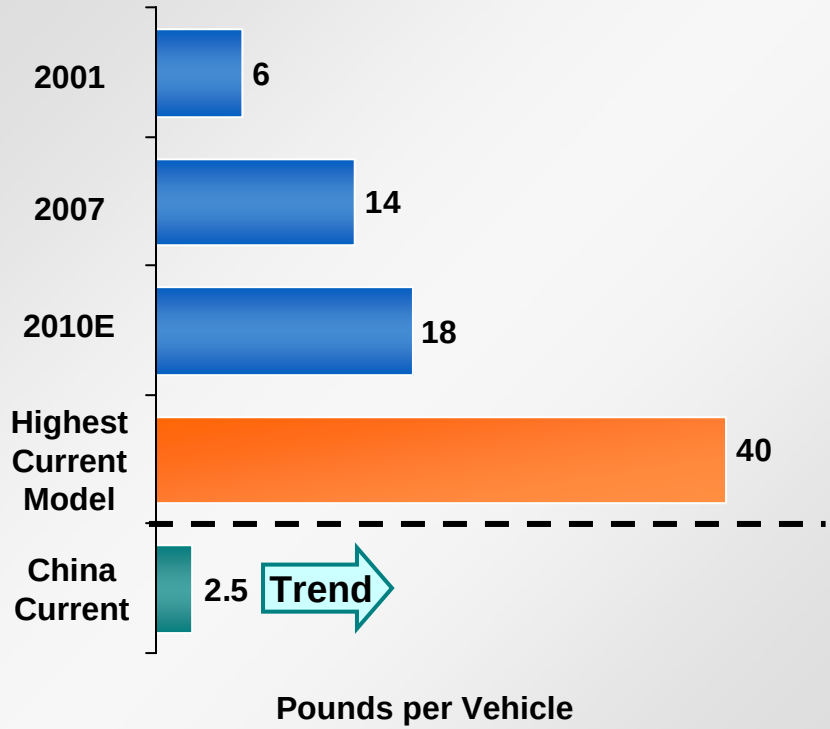
Celanese

Global Auto Production



Source: Global Insight

Advanced Engineered Materials Type of Resins



Source: Celanese Estimates

AEM: megatrends driving growth for Vectra® LCP through LED lighting

Celanese

$5.1 billion in 2006

Drivers:
- Improved safety
- Lower energy consumption
- Miniaturization
- Aesthetics
- Design trends

Customer Requirements
- High flow
- Low emissions
- Dimensional stability
- Pinpoint light source

$17.4 billion in 2017

Audi A8 Daytime Running Lights

Audi R8 54 LEDs per Headlamp

LED Street Lamps

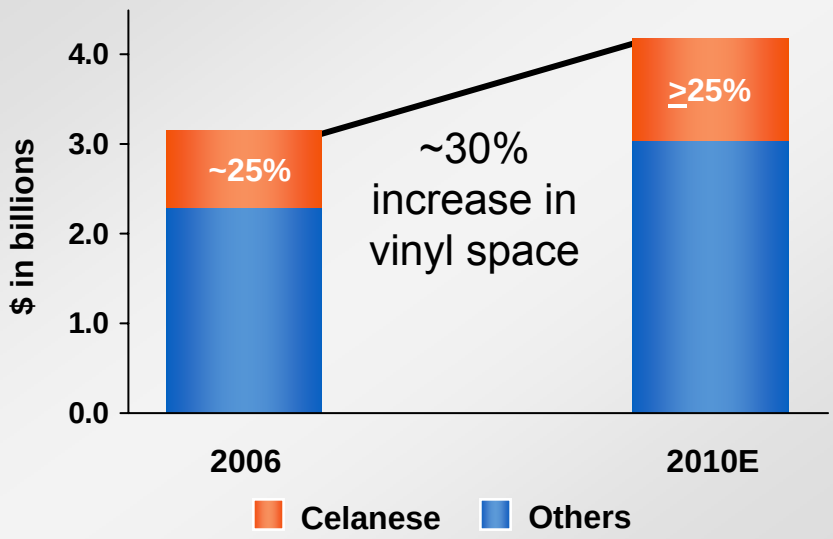
Applying Connector Expertise to New Technologies

Source: Philips

IS: technology enhancements open $1.0 billion of new growth opportunities

Celanese

Global Vinyl Emulsions



Applications Driving 2010 Growth

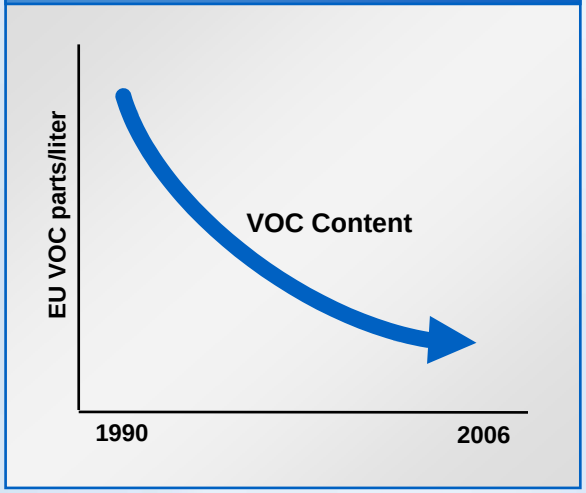
Applications	2010E Application Sales ($MM)	Growth Rate
Low VOC and nano paints	$400 – $500	10+%
Engineered fabrics/glass fiber	$200 – $300	3% - 5%
Enviro-friendly adhesives	$100 – $200	8%
China building/ construction	$100 – $200	30+%

$1.0 billion expansion = ≥$250 million in revenue

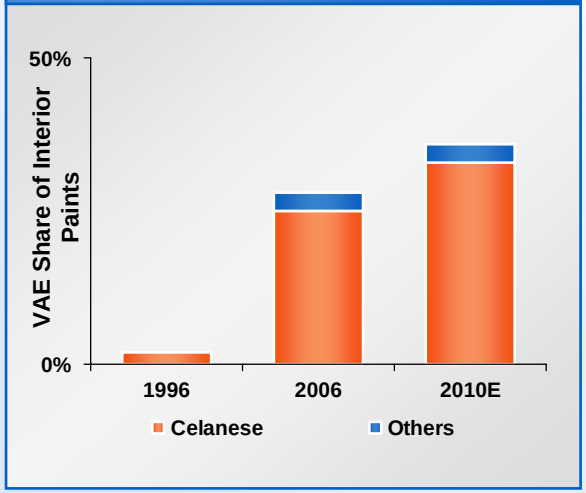
IS: current regulatory trends enabling growth potential for VAE in U.S.

Celanese

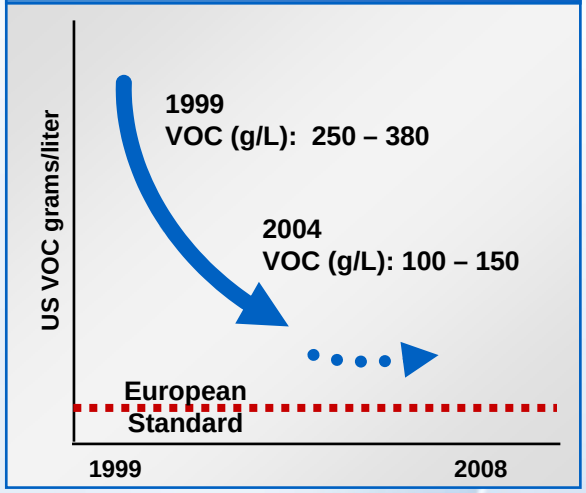
European Interior Paint Industry Development



European VAE Success



VOC Regulatory Trends for Flat to Semi-Gloss Paints



- Current trends in U.S. following European precedent
- In 2008, Southern California will further restrict emission requirements in paints
- Today, less than 25% of the interior paints meet the contemplated guidelines
  - $100 - $200[1] per ton estimated cost for non-VAE emulsions to achieve standard
- U.S. interior paint opportunity ~$1.0 billion

VAE provides favorable substitution for low-VOC requirements

[1] Based on Celanese estimates

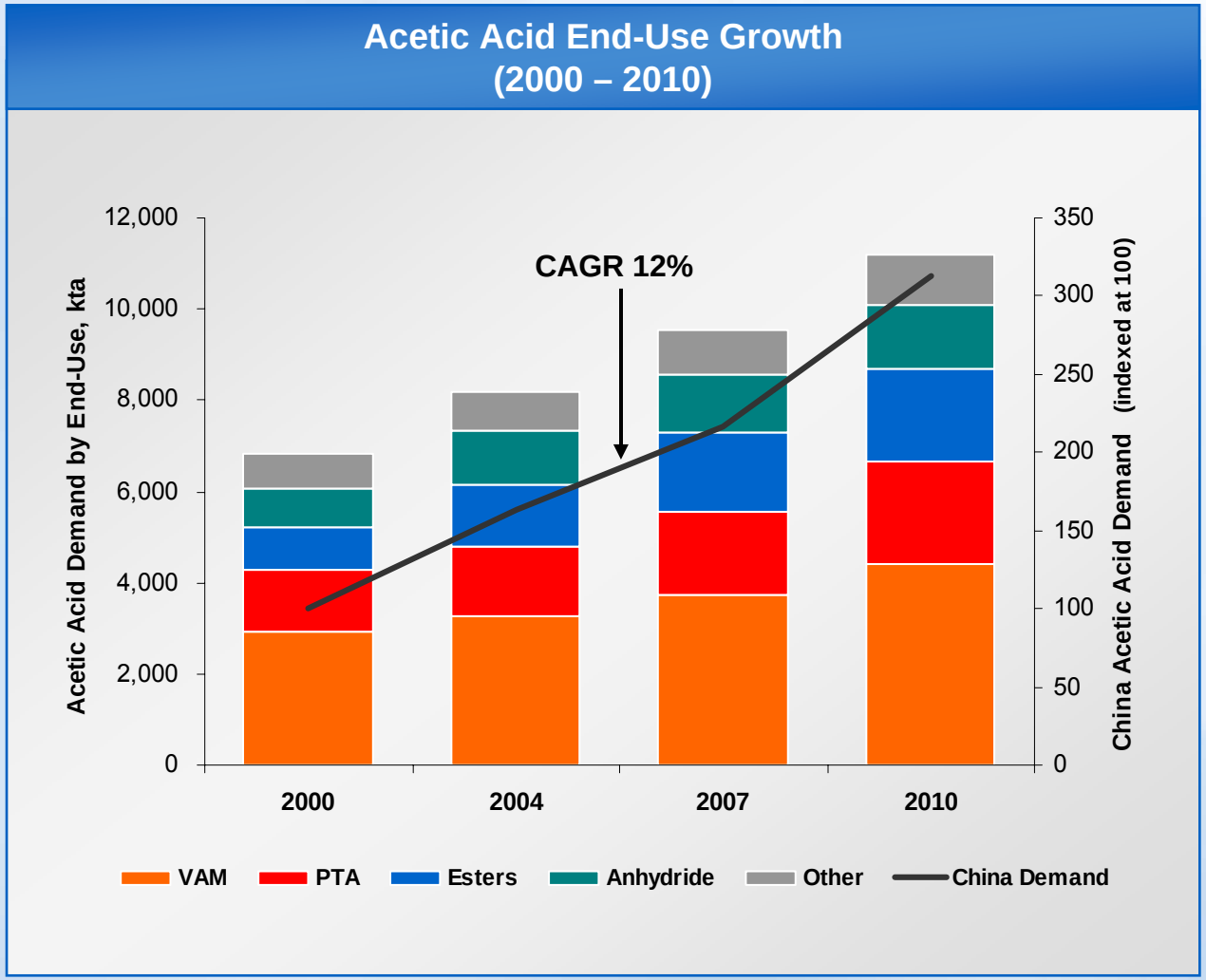
AI: consumer trends support long-term growth 1-2% greater than GDP

Celanese

Key Trends	End Market Increased Demand	Acetyl Product Benefited
Emerging Economies	Paints, coatings, inks and adhesives used in residential and commercial applications	VAM, Esters
Demographics	Pharmaceuticals	Acetic Acid, Acetic Anhydride
Affluence	Increased demand for packaging films (PVOH, EVOH)	VAM
Convenience	Films and polyester	Acetic Acid, VAM
Water	Consumption of bottled water	Acetic Acid
Environment	Environmentally friendly paints and coatings	VAM (for VAE)

AI: continued >GDP demand growth driven by each major end use

Celanese



- Annual acetic acid demand growth of ~4.5% through at least 2010
- Each end market is experiencing favorable demand expansion
- 2007 – 2010 estimated CAGR:
  - VAM: 6%
  - PTA: 7%
  - Esters: 4%
  - Anhydride: 3%

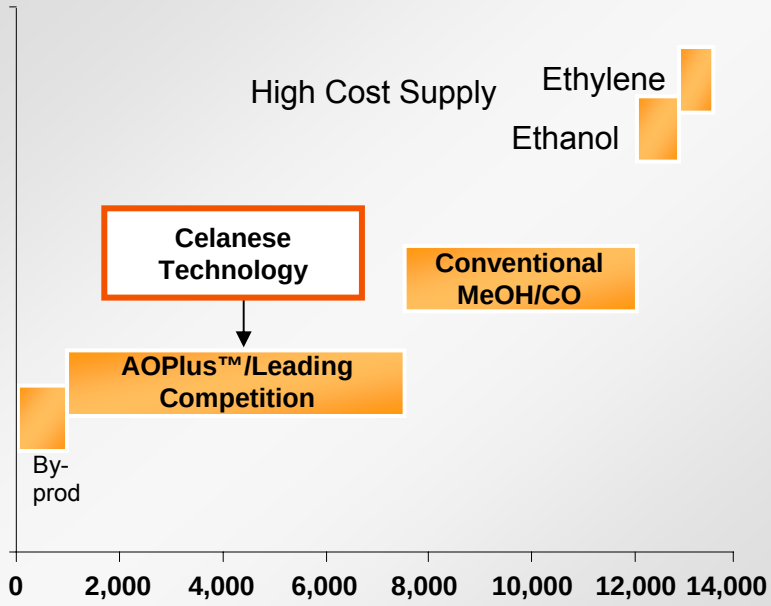
Strong acetic acid continues through 2010

Source: Tecnon and Celanese Estimates, 2008

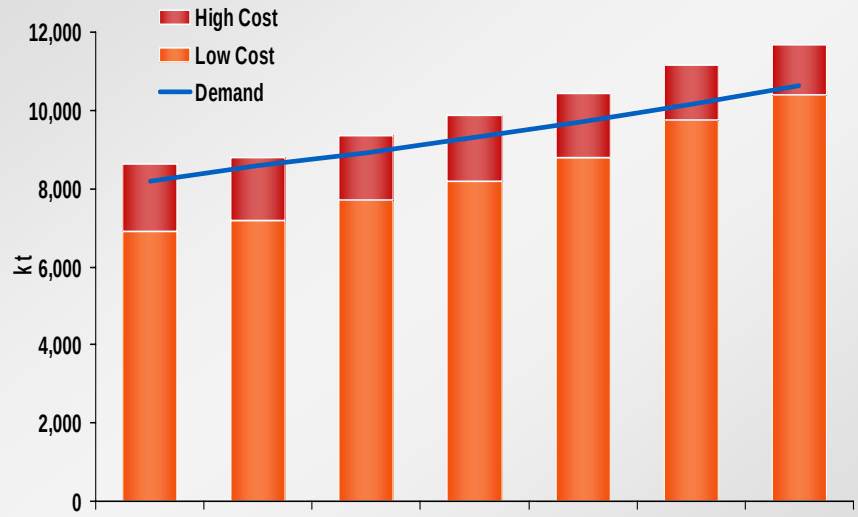
AI: advantaged operating costs and favorable supply/demand continues through 2010

Celanese

2010E Acetic Acid Cost Curve (kt) (based on nameplate capacity)



Acetic Acid Supply/Demand Balance



	2004	2005	2006	2007	2008E	2009E	2010E
Utilization of Effective Capacity[1(11/07)]:	91%	93%	92%	94%	93%	91%	91%

[1]2008E-2010E effective utilization based on external analysis assumptions

Source: Celanese estimates, available public data

Recent initiatives to support growth beyond 2010

Celanese

Advanced Engineered Materials

Acetyl Intermediates

Recent Actions

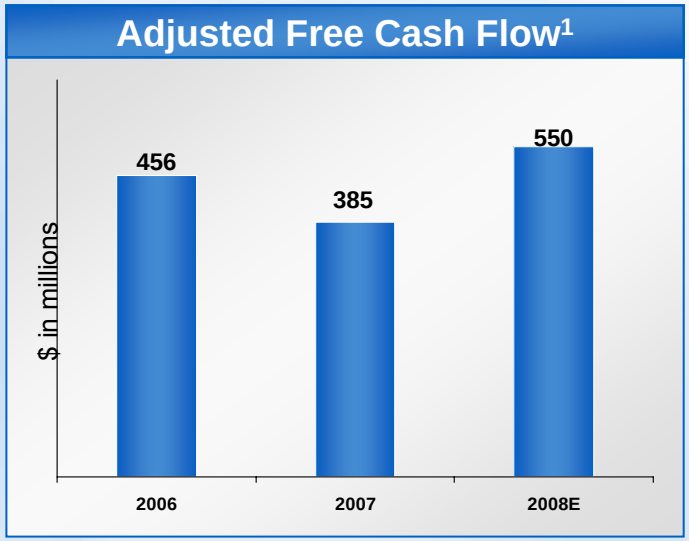
- Direct to China
  - Announced plans to add polymer compounding unit to the Nanjing Complex
  - Commissioned start-up of Nanjing Celstran® unit
- Kelsterbach relocation
  - Announced 40% capacity expansion at new European POM facility

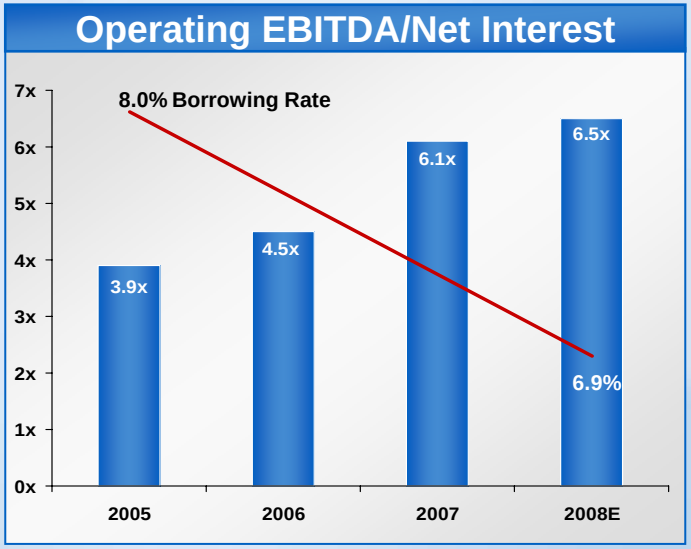
- Signed an agreement with Wison to double Nanjing CO supply increasing reliability and supporting future expansion
- Announced agreement with SWRI, a leading Chinese technology institute, to acquire technology licensing rights and development capabilities

Recently announced authorization for $400 million share repurchase

Strong cash flow generation enables future earnings growth

Celanese





- Strong operating results
- Working capital productivity
- Decrease in overall borrowing costs since 2005
- Continued improvement in interest coverage ratio
- Enhanced capital flexibility
- Bias for growth spending
- Maximize return to shareholders

[1] Adjusted free cash flow calculated as cash flow from operations less capital expenditures less other productive asset purchases less operating cash from discontinued operations plus certain other charges – 2008 estimate excludes Kelsterbach relocation

Growth focused cash flow and capital structure strategy

Celanese

Cash Available for Strategic Use

Execute Growth Strategy

- Cost Reduction & Revitalization Projects
- Growth Projects
- Core/Bolt-on Acquisitions

Investment Criteria

- Aligned with Strategic Pillars
- 2 – 4 year simple payback period
- ≥ 20 – 50% ROIC

Optimize Capital Structure

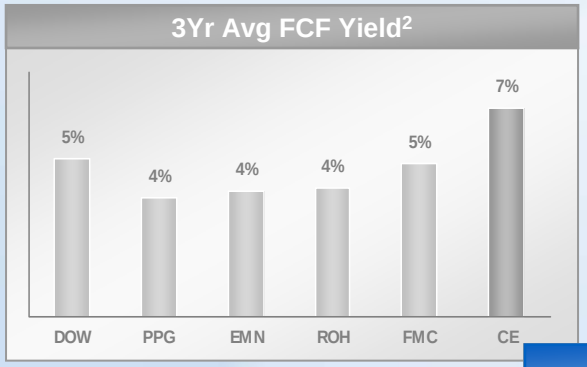
- Share Repurchase
- Dividends
- Debt Repayment

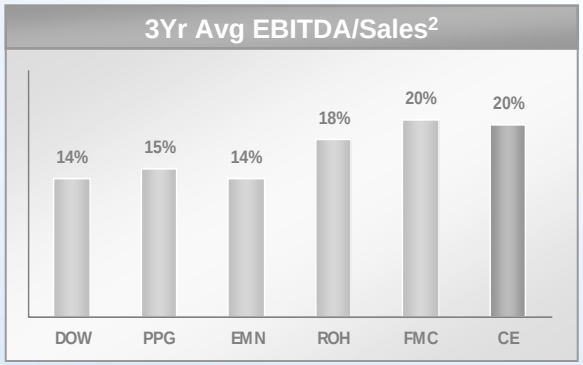
Capital Structure Objectives

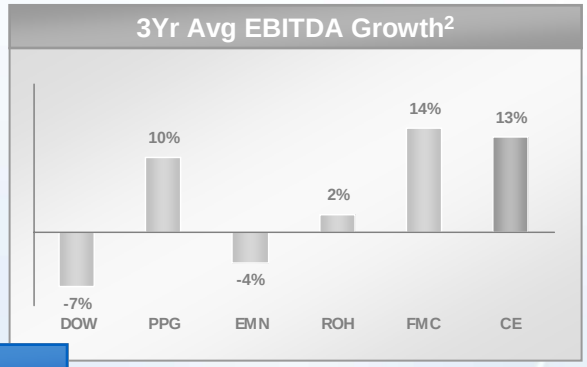
- Cost
- Stability
- Flexibility
- Maximize shareholder value

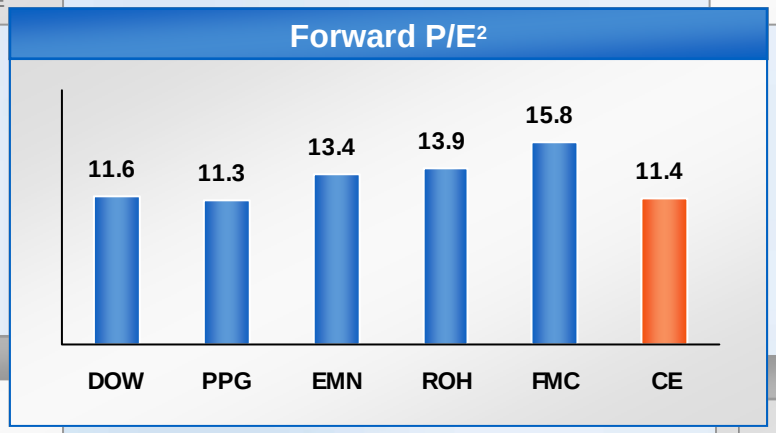
Case for improved valuation

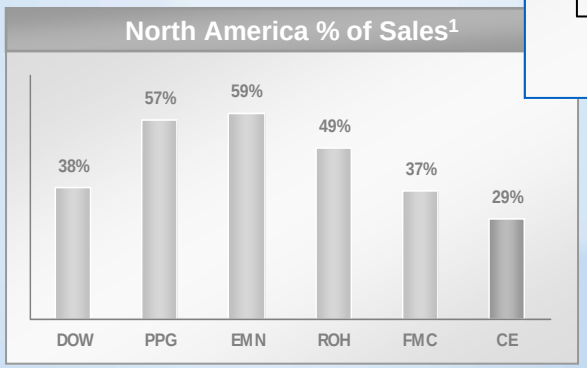
Celanese

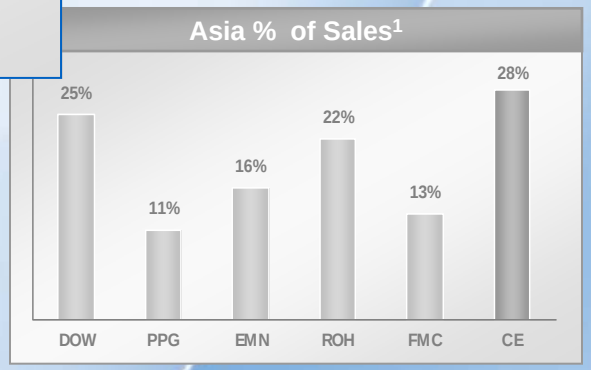












[1]Based on information provided in 2007 Form 10-K filings
[2]Thompson Financial as of April 30, 2008, Company reports, Celanese estimates

Appendix

Delays continue to be common for acetyl projects

Celanese

Company	Capacity	2005	2006	2007	2008	2009	2010
BP/FPC	300kt	A → X →	SU				
BP / Yaraco	150kt	A → X	SU				
Wujing	200kt	A →	X →	X →	SU		
Sopo	150kt	A → X →	SU				
Fanavaran	150kt	A → X →	SU				
Lunan Cathay	200kt	A → X	SU				
Acetex (Tasnee)	500kt		A Cancelled				
Celanese Nanjing (Phase 1)	600kt			A X X	SU		
BP / Sinopec	550kt			A → X →	X →	X	
Sipchem	425kt			A →	X →	X →	X
Daqing	200kt		A →	X →	SU		
Hualu Hensheng	200kt					X	
Lunan Cathay (expansion)	350kt					A → X	
Sopo (expansion)	600kt					A →	X
Tianjin Bohei	200kt					A →	X

A Company announced startup ■ CE 2005 update ■ CE 2006 update ■ CE 2007 update

X = Project delay SU = Actual plant startup

2008 business outlook
(reaffirmed on July 22, 2008)

Celanese

Advanced Engineered Materials	▶ Volume growth at 2x GDP for full year – decreasing auto builds in second half of 2008 ▶ Continued high energy and raw material costs expected to pressure margins ▶ Continued progress with Asia strategy
Consumer Specialties	▶ Strong underlying industry fundamentals ▶ Rising energy costs
Industrial Specialties	▶ High raw material costs continue ▶ Housing and construction softness
Acetyl Intermediates	▶ Strong underlying industry fundamentals ▶ Acetic acid prices expected to adjust only modestly in second half of 2008 ▶ High raw material and energy costs continue

2008 Guidance:

Adjusted EPS
$3.60 to $3.85

Operating EBITDA
$1,355 to $1,415 million

Forecasted 2008 adjusted tax rate of 26%

Celanese

Advanced Engineered Materials

in millions	2nd Qtr 2008	2nd Qtr 2007
Net Sales	**$300 up 17%**	$257
Operating EBITDA	**$68 down 3%**	$70

Second Quarter 2008:

- Net sales increase driven by volume growth (8%) and positive currency effects (9%)
- Growth in China and non-automotive applications more than offset impacts of challenging U.S. automotive market
- Higher raw material and energy costs continue to pressure margins
- Operating EBITDA decrease primarily due to lower earnings from equity affiliates

Celanese

Consumer Specialties

in millions	2nd Qtr 2008	2nd Qtr 2007
Net Sales	**$292 up 4%**	$281
Operating EBITDA	**$107 up 3%**	$104

Second Quarter 2008:

- Net sales increase primarily driven by improved pricing on global demand and favorable currency impacts
- Higher pricing offset by significantly higher raw material and energy costs
- Operating EBITDA improvement driven by higher dividends from expanded China acetate ventures

Celanese

Industrial Specialties

in millions	2nd Qtr 2008	2nd Qtr 2007
Net Sales	**$386 up 9%**	$355
Operating EBITDA	**$37 up 9%**	$34

Second Quarter 2008:

- Increase in net sales primarily driven by favorable pricing and foreign currency effects
- Volumes pressured by declines in certain North American and European markets
- Operating EBITDA improvement mainly due to higher sales offsetting raw material cost pressures

Celanese

Acetyl Intermediates

in millions	2nd Qtr 2008	2nd Qtr 2007
Net Sales	**$1,067 up 29%**	$829
Operating EBITDA	**$227 up 53%**	$148

Second Quarter 2008:

- Record sales for the quarter attributable to higher pricing on strong global demand, increased volumes from Nanjing and favorable currency impacts
- Volume and pricing strength more than offset high input costs versus the prior year which included impacts from the Clear Lake outage
- Increased dividends from Ibn Sina also contributed to improved Operating EBITDA

Reg G: Reconciliation of Adjusted EPS

Adjusted Earnings Per Share - Reconciliation of a Non-U.S. GAAP Measure

(in $ millions, except per share data)	Three Months Ended December 31, 2007	Three Months Ended December 31, 2006	Twelve Months Ended December 31, 2007	Twelve Months Ended December 31, 2006
Earnings from continuing operations before tax and minority interests	**313**	125	**447**	526
Non-GAAP Adjustments:				
Other charges and other adjustments [1]	**(93)**	15	**113**	92
Refinancing costs	**-**	-	**254**	-
Adjusted earnings from continuing operations before tax and minority interests	**220**	140	**814**	618
Income tax provision on adjusted earnings [2]	**(62)**	(35)	**(228)**	(163)
Minority interests	**(1)**	(1)	**(1)**	(4)
Adjusted earnings from continuing operations	**157**	**104**	**585**	**451**
Preferred dividends	**(3)**	(2)	**(10)**	(10)
Adjusted net earnings available to common shareholders	**154**	**102**	**575**	**441**
Add back: Preferred dividends	**3**	2	**10**	10
Adjusted net earnings for adjusted EPS	**157**	**104**	**585**	**451**
Diluted shares (millions)				
Weighted average shares outstanding	**151.7**	158.7	**154.5**	158.6
Assumed conversion of Preferred Shares	**12.0**	12.0	**12.0**	12.0
Assumed conversion of Restricted Stock	**0.6**	-	**0.4**	-
Assumed conversion of stock options	**4.3**	1.8	**4.3**	1.2
Total diluted shares	**168.6**	172.5	**171.2**	171.8
Adjusted EPS	**0.93**	**0.61**	**3.42**	**2.62**

[1] See Table 7 for details

[2] The adjusted tax rate for the three and twelve months ended December 31, 2007 is 28% based on the original full year 2007 guidance.

Celanese

Reg G: Reconciliation of Adjusted EPS

Adjusted Earnings (Loss) Per Share - Reconciliation of a Non-U.S. GAAP Measure

(in $ millions, except per share data)	Three Months Ended June 30, 2008	Three Months Ended June 30, 2007	Six Months Ended June 30, 2008	Six Months Ended June 30, 2007
Earnings (loss) from continuing operations before tax and minority interests	**247**	(168)	**465**	3
Non-GAAP Adjustments:				
Other charges and other adjustments [1]	**24**	117	**46**	135
Refinancing costs	**-**	256	**-**	254
Adjusted Earnings (loss) from continuing operations before tax and minority interests	**271**	205	**511**	392
Income tax (provision) benefit on adjusted earnings [2]	**(70)**	(57)	**(133)**	(110)
Minority interests	**1**	-	**1**	0
Adjusted Earnings (loss) from continuing operations	**202**	**148**	**379**	**282**
Preferred dividends	**(2)**	(3)	**(5)**	(5)
Adjusted net earnings (loss) available to common shareholders	**200**	**145**	**374**	**277**
Add back: Preferred dividends	**2**	3	**5**	5
Adjusted net earnings (loss) for adjusted EPS	**202**	**148**	**379**	**282**
Diluted shares (millions)				
Weighted average shares outstanding	**150.9**	156.9	**151.4**	158.1
Assumed conversion of Preferred Shares	**12.1**	12.0	**12.1**	12.0
Assumed conversion of Restricted Stock	**0.8**	0.5	**0.6**	0.2
Assumed conversion of stock options	**4.1**	5.2	**3.4**	4.2
Total diluted shares	**167.8**	174.6	**167.6**	174.5
Adjusted EPS	**$ 1.20**	**$ 0.85**	**2.26**	**1.62**

[1] See Table 7 for details

[2] The adjusted tax rate for the three months ended June 30, 2008 is 26% based on the forecasted adjusted tax rate for 2008.

Reg G: Other Charges and Other Adjustments

Other Charges and Other Adjustments

Other Charges:

(in $ millions)	Three Months Ended December 31, 2007	Three Months Ended December 31, 2006	Twelve Months Ended December 31, 2007	Twelve Months Ended December 31, 2006
Employee termination benefits	**5**	1	**32**	12
Plant/office closures	**7**	(1)	**11**	(1)
Insurance recoveries associated with plumbing cases	**(2)**	(2)	**(4)**	(5)
Insurance recoveries associated with Clear Lake, Texas	**(40)**	-	**(40)**	-
Resolution of commercial disputes with a vendor	**(31)**	-	**(31)**	-
Deferred compensation triggered by Exit Event	**-**	-	**74**	-
Asset impairments	**-**	-	**9**	-
Ticona Kelsterbach plant relocation	**1**	-	**5**	-
Other	**-**	-	**2**	4
Total	**(60)**	**(2)**	**58**	**10**

Other Adjustments: [1]

(in $ millions)	Three Months Ended December 31, 2007	Three Months Ended December 31, 2006	Twelve Months Ended December 31, 2007	Twelve Months Ended December 31, 2006
Executive severance & other costs related to Squeeze-Out	**-**	2	**-**	30
Ethylene pipeline exit costs	**-**	-	**10**	-
Business optimization	**8**	8	**18**	12
Foreign exchange loss related to refinancing transaction	**-**	-	**22**	-
Loss on AT Plastics films sale	**-**	-	**7**	-
Discontinued methanol production [2]	**-**	16	**31**	52
Gain on disposal of investment (Pemeas)	**-**	(11)	**-**	(11)
Gain on Edmonton sale	**(34)**	-	**(34)**	-
Other	**(7)**	2	**1**	(1)
Total	**(33)**	**17**	**55**	**82**
Total other charges and other adjustments	**(93)**	**15**	**113**	**92**

[1] *These items are included in net earnings but not included in other charges.*

[2] *Adjusted earnings per share included earnings from its discontinued methanol production which was included in the company's 2007 guidance.*

Reg G: Other Charges and Other Adjustments

Reconciliation of Other Charges and Other Adjustments

Other Charges:

(in $ millions)	Three Months Ended June 30, 2008	Three Months Ended June 30, 2007	Six Months Ended June 30, 2008	Six Months Ended June 30, 2007
Employee termination benefits	**4**	25	**11**	25
Plant/office closures	**-**	-	**7**	-
Long-term compensation triggered by Exit Event	**-**	74	**-**	74
Asset impairments	**-**	3	**-**	3
Ticona Kelsterbach plant relocation	**3**	3	**5**	3
Other	**-**	-	**-**	1
Total	**7**	**105**	**23**	**106**

Other Adjustments: [1]

(in $ millions)	Three Months Ended June 30, 2008	Three Months Ended June 30, 2007	Six Months Ended June 30, 2008	Six Months Ended June 30, 2007	Income Statement Classification
Ethylene pipeline exit costs	**(2)**	-	**(2)**	10	Other income/expense, net
Business optimization	**9**	3	**18**	5	SG&A
Foreign exchange loss related to refinancing transaction	**-**	9	**-**	9	Other income/expense, net
Ticona Kelsterbach plant relocation	**(2)**	-	**(4)**	-	Cost of Sales
Plant closures	**7**	-	**7**	-	Cost of Sales
Other	**5**	-	**4**	5	Various
Total	**17**	**12**	**23**	**29**	
Total other charges and other adjustments	**24**	**117**	**46**	**135**	

[1] *These items are included in net earnings but not included in other charges.*

Reg G: Reconciliation of Operating EBITDA

Celanese

Segment Data and Reconciliation of Operating Profit (Loss) to Operating EBITDA - a Non-U.S. GAAP Measure

(in $ millions)	Three Months Ended December 31, 2007	Three Months Ended December 31, 2006	Twelve Months Ended December 31, 2007	Twelve Months Ended December 31, 2006
Net Sales				
Advanced Engineered Materials	**253**	224	**1,030**	915
Consumer Specialties	**279**	224	**1,111**	876
Industrial Specialties	**331**	309	**1,346**	1,281
Acetyl Intermediates	**1,083**	831	**3,615**	3,351
Other Activities [1]	**-**	6	**2**	22
Intersegment eliminations	**(186)**	(164)	**(660)**	(667)
Total	**1,760**	**1,430**	**6,444**	**5,778**
Operating Profit (Loss)				
Advanced Engineered Materials	**30**	29	**133**	145
Consumer Specialties	**69**	41	**199**	165
Industrial Specialties	**26**	9	**28**	44
Acetyl Intermediates	**276**	107	**616**	456
Other Activities [1]	**(77)**	(46)	**(228)**	(190)
Total	**324**	**140**	**748**	**620**
Equity Earnings and Other Income/(Expense) [2]				
Advanced Engineered Materials	**7**	13	**55**	55
Consumer Specialties	**3**	2	**40**	24
Industrial Specialties	**-**	-	**-**	(1)
Acetyl Intermediates	**27**	23	**78**	63
Other Activities [1]	**8**	12	**-**	22
Total	**45**	**50**	**173**	**163**
Other Charges and Other Adjustments [3]				
Advanced Engineered Materials	**(10)**	(1)	**(5)**	(5)
Consumer Specialties	**(27)**	-	**(16)**	-
Industrial Specialties	**(1)**	2	**32**	16
Acetyl Intermediates	**(97)**	16	**(38)**	52
Other Activities [1]	**42**	(2)	**140**	29
Total	**(93)**	**15**	**113**	**92**
Depreciation and Amortization Expense				
Advanced Engineered Materials	**18**	17	**69**	65
Consumer Specialties	**12**	10	**51**	39
Industrial Specialties	**16**	14	**59**	59
Acetyl Intermediates	**25**	23	**106**	101
Other Activities [1]	**2**	-	**6**	5
Total	**73**	**64**	**291**	**269**
Operating EBITDA				
Advanced Engineered Materials	**45**	58	**252**	260
Consumer Specialties	**57**	53	**274**	228
Industrial Specialties	**41**	25	**119**	118
Acetyl Intermediates	**231**	169	**762**	672
Other Activities [1]	**(25)**	(36)	**(82)**	(134)
Total	**349**	**269**	**1,325**	**1,144**

[1] *Other Activities primarily includes corporate selling, general and administrative expenses and the results from captive insurance companies. The 2007 Operating Profit (Loss) and Other Charges and Other Adjustments amounts include deductible associated with insurance recovery.*

[2] *Includes equity earnings from affiliates, dividends from cost investments and other income/(expense).*

[3] *Excludes adjustments to minority interest, net interest, taxes, depreciation, amortization and discontinued operations (See Table 7).*

Reg G: Reconciliation of Operating EBITDA

Celanese

Segment Data and Reconciliation of Operating Profit (Loss) to Operating EBITDA - a Non-U.S. GAAP Measure

(in $ millions)	Three Months Ended June 30, 2008	Three Months Ended June 30, 2007	Six Months Ended June 30, 2008	Six Months Ended June 30, 2007
Net Sales				
Advanced Engineered Materials	**300**	257	**594**	519
Consumer Specialties	**292**	281	**574**	550
Industrial Specialties	**386**	355	**751**	701
Acetyl Intermediates	**1,067**	829	**2,163**	1,668
Other Activities [1]	**1**	-	**1**	1
Intersegment eliminations	**(178)**	(166)	**(369)**	(328)
Total	**1,868**	**1,556**	**3,714**	**3,111**
Operating Profit (Loss)				
Advanced Engineered Materials	**37**	32	**67**	68
Consumer Specialties	**46**	48	**96**	96
Industrial Specialties	**20**	(1)	**37**	11
Acetyl Intermediates	**148**	91	**325**	223
Other Activities [1]	**(44)**	(99)	**(84)**	(121)
Total	**207**	**71**	**441**	**277**
Equity Earnings, Cost - Dividend Income and Other Income Expense				
Advanced Engineered Materials	**11**	16	**20**	30
Consumer Specialties	**48**	35	**48**	35
Industrial Specialties	**-**	-	**-**	-
Acetyl Intermediates	**33**	18	**62**	23
Other Activities [1]	**1**	(2)	**5**	2
Total	**93**	**67**	**135**	**90**
Other Charges and Other Adjustments [2]				
Advanced Engineered Materials	**1**	5	**2**	5
Consumer Specialties	**-**	8	**1**	9
Industrial Specialties	**3**	19	**8**	19
Acetyl Intermediates	**12**	13	**20**	26
Other Activities [1]	**8**	72	**15**	76
Total	**24**	**117**	**46**	**135**
Depreciation and Amortization Expense				
Advanced Engineered Materials	**19**	17	**39**	34
Consumer Specialties	**13**	13	**27**	24
Industrial Specialties	**14**	16	**28**	30
Acetyl Intermediates	**34**	26	**66**	50
Other Activities [1]	**2**	1	**5**	3
Total	**82**	**73**	**165**	**141**
Operating EBITDA				
Advanced Engineered Materials	**68**	70	**128**	137
Consumer Specialties	**107**	104	**172**	164
Industrial Specialties	**37**	34	**73**	60
Acetyl Intermediates	**227**	148	**473**	322
Other Activities [1]	**(33)**	(28)	**(59)**	(40)
Total	**406**	**328**	**787**	**643**

[1] *Other Activities primarily includes corporate selling, general and administrative expenses and the results from captive insurance companies.*

[2] *Excludes adjustments to minority interest, net interest, taxes, depreciation, amortization and discontinued operations (See Table 7).*

Reg G: Reconciliation of Operating EBITDA

Celanese

Segment Data and Reconciliation of Operating Profit (Loss) to Operating EBITDA - a Non-U.S. GAAP Measure - Unaudited

(in $ millions)	Three Months Ended March 31, 2006	Three Months Ended June 30, 2006	Three Months Ended September 30, 2006	Three Months Ended December 31, 2006	Twelve Months Ended December 31, 2006
Net Sales					
Advanced Engineered Materials	231	230	230	224	915
Consumer Specialties	216	223	213	224	876
Industrial Specialties	311	326	335	309	1,281
Acetyl Intermediates	809	839	872	831	3,351
Other Activities [1]	5	6	5	6	22
Intersegment eliminations	(152)	(167)	(184)	(164)	(667)
Total	1,420	1,457	1,471	1,430	5,778
Operating Profit (Loss)					
Advanced Engineered Materials	41	38	37	29	145
Consumer Specialties	42	47	35	41	165
Industrial Specialties	15	3	17	9	44
Acetyl Intermediates	103	120	126	107	456
Other Activities [1]	(45)	(56)	(43)	(46)	(190)
Total	156	152	172	140	620
Equity Earnings and Other Income/(Expense) [2]					
Advanced Engineered Materials	14	14	14	13	55
Consumer Specialties	-	22	-	2	24
Industrial Specialties	-	(1)	-	-	(1)
Acetyl Intermediates	7	15	18	23	63
Other Activities [1]	3	(3)	10	12	22
Total	24	47	42	50	163
Other Charges and Other Adjustments [3]					
Advanced Engineered Materials	(2)	(2)	-	(1)	(5)
Consumer Specialties	-	-	-	-	-
Industrial Specialties	1	10	3	2	16
Acetyl Intermediates	12	14	10	16	52
Other Activities [1]	13	15	3	(2)	29
Total	24	37	16	15	92
Depreciation and Amortization Expense					
Advanced Engineered Materials	16	16	16	17	65
Consumer Specialties	11	9	9	10	39
Industrial Specialties	14	15	16	14	59
Acetyl Intermediates	23	32	23	23	101
Other Activities [1]	1	2	2	-	5
Total	65	74	66	64	269
Operating EBITDA*					
Advanced Engineered Materials	69	66	67	58	260
Consumer Specialties	53	78	44	53	228
Industrial Specialties	30	27	36	25	118
Acetyl Intermediates	145	181	177	169	672
Other Activities [1]	(28)	(42)	(28)	(36)	(134)
Total	269	310	296	269	1,144
**Quarterly earnings for the discontinued Edmonton Methanol operations have been included in Other Charges and Other Adjustments.*	14	12	10	16	52
Oxo Alcohol Divestiture**	-	-	26	39	65
Total Operating EBITDA - as reported	269	310	322	308	1,209

***For comparative purposes. The Oxo Alcohol Divestiture was reflected as a discontinued operation for the three months ended March 31, 2006 and June 30, 2006 in conjunction with reporting the results for the first and second quarter of 2007.*

[1] *Other Activities primarily includes corporate selling, general and administrative expenses and the results from captive insurance companies.*

[2] *Includes equity earnings from affiliates, dividends from cost investments and other income/(expense).*

[3] *Excludes adjustments to minority interest, net interest, taxes, depreciation, amortization and discontinued operations.*

Reg G: Reconciliation of Operating EBITDA

Celanese

Segment Data and Reconciliation of Operating Profit (Loss) to Operating EBITDA - a Non-U.S. GAAP Measure - Unaudited

(in $ millions)	Three Months Ended March 31, 2005	June 30, 2005	September 30, 2005	December 31, 2005	Twelve Months Ended December 31, 2005
Net Sales					
Advanced Engineered Materials	239	223	212	213	887
Consumer Specialties	212	219	208	200	839
Industrial Specialties	206	263	305	286	1,060
Acetyl Intermediates	690	707	731	783	2,911
Other Activities [1]	12	8	6	6	32
Intersegment eliminations	(95)	(99)	(113)	(153)	(460)
Total	1,264	1,321	1,349	1,335	5,269
Operating Profit (Loss)					
Advanced Engineered Materials	39	5	18	(2)	60
Consumer Specialties	24	27	21	56	128
Industrial Specialties	-	5	5	(14)	(4)
Acetyl Intermediates	143	121	76	146	486
Other Activities [1]	(83)	(33)	(38)	(30)	(184)
Total	123	125	82	156	486
Equity Earnings and Other Income/(Expense) [2]					
Advanced Engineered Materials	12	16	15	11	54
Consumer Specialties	-	2	(2)	3	3
Industrial Specialties	-	-	-	-	-
Acetyl Intermediates	12	(10)	32	35	69
Other Activities [1]	(8)	18	(2)	5	13
Total	16	26	43	54	139
Other Charges and Other Adjustments [3]					
Advanced Engineered Materials	1	20	4	6	31
Consumer Specialties	1	-	10	(24)	(13)
Industrial Specialties	-	2	8	1	11
Acetyl Intermediates	19	11	15	(30)	15
Other Activities [1]	45	(10)	2	3	40
Total	66	23	39	(44)	84
Depreciation and Amortization Expense					
Advanced Engineered Materials	15	14	13	18	60
Consumer Specialties	12	12	7	11	42
Industrial Specialties	12	11	7	17	47
Acetyl Intermediates	17	24	35	34	110
Other Activities [1]	2	2	4	1	9
Total	58	63	66	81	268
Operating EBITDA*					
Advanced Engineered Materials	67	55	50	33	205
Consumer Specialties	37	41	36	46	160
Industrial Specialties	12	18	20	4	54
Acetyl Intermediates	191	146	158	185	680
Other Activities [1]	(44)	(23)	(34)	(21)	(122)
Total	263	237	230	247	977
Quarterly earnings for the discontinued Edmonton Methanol operations have been included in Other Charges and Other Adjustments.	18	10	4	3	35
Oxo Alcohol Divestiture	22	28	22	9	81
Total Operating EBITDA - as reported	285	265	252	256	1,058

[1] *Other Activities primarily includes corporate selling, general and administrative expenses and the results from captive insurance companies.*

[2] *Includes equity earnings from affiliates, dividends from cost investments and other income/(expense).*

[3] *Excludes adjustments to minority interest, net interest, taxes, depreciation, amortization and discontinued operations.*

Reg G: 2006 – 2007 Adjusted Free Cash Flow

Celanese

	2006	2007
Net cash provided by operating activities	751	566
Capital expenditures	(244)	(288)
Other productive asset purchases	(41)	(51)
Other charges	(10)	158
Adjusted free cash flow	**456**	**385**