

Hexion Inc.
180 East Broad Street
Columbus, Ohio 43215

December 13, 2016

VIA EDGAR

Mr. John Cash
Accounting Branch Chief
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Re: Hexion Inc.
Form 10-K for the Year Ended December 31, 2015
Filed March 14, 2016
Form 8-K
Filed November 14, 2016
File No. 1-71

Dear Mr. Cash:

Hexion Inc. (the "Company") hereby acknowledges receipt of the comment letter dated December 6, 2016 (the "Comment Letter") from the staff (the "Staff") of the Securities and Exchange Commission concerning the above captioned Form 10-K and Form 8-K.

As discussed on December 12, 2016 between a member of the Staff and David S. Huntington, the Company intends to file its written response to the Comment Letter no later than January 3, 2017. Please contact David S. Huntington at (212) 373-3124 of Paul, Weiss, Rifkind, Wharton & Garrison LLP should you have any questions or comments regarding this letter.

Very truly yours,

/s/ George F. Knight

George F. Knight
Executive Vice President and Chief
Financial Officer

cc: Douglas A. Johns, Esq., Hexion Inc.
David S. Huntington, Esq., Paul, Weiss, Rifkind, Wharton & Garrison LLP