



DIVISION OF
CORPORATION FINANCE

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

September 28, 2010

By U.S. mail and facsimile to (801) 584-5788

Mr. J. Kimo Esplin, Chief Financial Officer
Huntsman Corporation
500 Huntsman Way
Salt Lake City, UT 84108

RE: Huntsman Corporation
Form 10-K for the fiscal year ended December 31, 2009
File No. 1-32427

Dear Mr. Esplin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief