



DIVISION OF
CORPORATION FINANCE

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

August 29, 2019

Sean Douglas
Chief Financial Officer
Huntsman CORP
Huntsman International LLC
10003 Woodloch Forest Driv
The Woodlands, Texas 77380

Re: Huntsman CORP

Form 10-K for the Fiscal Year Ended December 31, 2018

Filed: February 12, 2019

Form 10-Q for the Quarterly Period Ended March 31, 2018

Filed: April 30, 2019

File No. 001-32427

Huntsman International LLC

Form 10-K for the Fiscal Year Ended December 31, 2018

Filed: February 12, 2019

Form 10-Q for the Quarterly Period Ended March 31, 2018

Filed: April 30, 2019

File No. 333-85141

Dear Mr. Douglas:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing and
Construction