



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE

July 3, 2007

Room 7010

J. Kimo Esplin  
Executive Vice President and Chief Financial Officer  
Huntsman Corporation  
500 Huntsman Way  
Salt Lake City, Utah 84108

**Re:   Huntsman Corporation**  
**Form 10-K for Year Ended December 31, 2006**  
**File No. 001-32427**

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