



DIVISION OF
CORPORATION FINANCE

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

July 17, 2009

Mail Stop 4631

Via U.S. Mail and Facsimile

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/A for Fiscal Year Ended December 31, 2008
Filed on April 30, 2009
File No. 001-32427

Dear Mr. Esplin:

We have completed our review of the Form 10-K/A for Fiscal Year Ended December 31, 2008 and have no further comments at this time.

Sincerely,

Jay E. Ingram
Legal Branch Chief