



DIVISION OF
CORPORATION FINANCE

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

June 30, 2010

Via Mail and Facsimile (801-584-5788)

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 the Fiscal Year Ended December 31, 2009
Filed February 19, 2010
File No. 001-32427
Response Letter Filed June 9, 2010**

Dear Mr. Esplin:

We refer you to our comment letter dated May 25, 2010 regarding business contacts with Iran, Syria and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance