

**Huntsman International LLC  
500 Huntsman Way  
Salt Lake City, UT 84108**

August 2, 2010

**VIA EDGAR AND FACSIMILE**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Mr. Jay E. Ingram, Legal Branch Chief  
Mr. Edward M. Kelly, Senior Counsel

**Re: Huntsman International LLC  
Registration Statement on Form S-4  
File No. 333-167611**

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "*Securities Act*"), Huntsman International LLC and its subsidiaries, Airstar Corporation, Huntsman Advanced Materials Americas LLC, Huntsman Advanced Materials LLC, Huntsman Australia Inc., Huntsman Chemical Purchasing Corporation, Huntsman Enterprises, Inc., Huntsman Ethyleneamines LLC, Huntsman Fuels LLC, Huntsman International Financial LLC, Huntsman International Fuels LLC, Huntsman International Trading Corporation, Huntsman MA Investment Corporation, Huntsman MA Services Corporation, Huntsman Petrochemical LLC, Huntsman Petrochemical Purchasing Corporation, Huntsman Procurement Corporation, Huntsman Propylene Oxide LLC, Huntsman Purchasing, Ltd., Polymer Materials Inc., Tioxide Americas Inc. and Tioxide Group (collectively, the "*Registrants*"), hereby request that the effective date of the above-captioned Registration Statement (the "*Registration Statement*") be accelerated so that the Registration Statement, as then amended, will become effective by 9:00 a.m. Eastern time, on Wednesday, August 4, 2010, or as soon thereafter as practicable.

The Registrants hereby affirm that they are aware of their obligations under the Securities Act. In connection with the foregoing request, the Registrants further acknowledge that:

- should the staff (the "*Staff*") of the Securities and Exchange Commission (the "*Commission*"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrants from their full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrants may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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It would be appreciated if, as soon as the Registration Statement is declared effective, you would so inform the Company's counsel, Sean H. Petty at (801) 584-5776, and then send written confirmation to the addressees listed on the cover of the Registration Statement.

Very truly yours,

Huntsman International LLC  
Airstar Corporation  
Huntsman Advanced Materials Americas LLC  
Huntsman Advanced Materials LLC  
Huntsman Australia Inc.  
Huntsman Chemical Purchasing Corporation  
Huntsman Enterprises, Inc.  
Huntsman Ethyleneamines LLC  
Huntsman Fuels LLC  
Huntsman International Financial LLC  
Huntsman International Fuels LLC  
Huntsman International Trading Corporation  
Huntsman MA Investment Corporation  
Huntsman MA Services Corporation  
Huntsman Petrochemical LLC  
Huntsman Petrochemical Purchasing Corporation  
Huntsman Procurement Corporation  
Huntsman Propylene Oxide LLC  
Huntsman Purchasing Ltd.  
    By Huntsman Procurement Corporation, its  
    General Partner  
Polymer Materials Inc.  
Tioxide Americas Inc.

By: /s/ JOHN HESKETT

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John Heskett  
*Vice President, Planning and Treasurer*

Tioxide Group

By: /s/ J. KIMO ESPLIN

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J. Kimo Esplin  
*Director*

