

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549-7010

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