



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2022

Phil Lister  
Chief Financial Officer  
Huntsman CORP  
10003 Woodloch Forest Dr.  
The Woodlands, TX 77380

**Re: Huntsman Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 12, 2021**  
**File No. 333-85141**  
**Huntsman International LLC**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 12, 2021**  
**File No. 001-32427**

Dear Mr. Lister:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences