

February 8, 2005

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549

RE: Huntsman Corporation
 Common Stock and Mandatory Convertible Preferred Stock
 File No. 333-120749, Form S-1

Dear Sirs:

In connection with the proposed offering of the above-captioned Securities, we wish to advise you that we hereby join with the Registrant's request that the effective date of the above-captioned Registration Statement be accelerated so that the same will become effective on February 10, 2005 at 3:30 p.m. or as soon as practicable thereafter.

Supplemental information supplied under Rule 418(a)(7) under the Securities Act of 1933:

- (i) Date of Preliminary Prospectus relating to the Common Stock: January 28, 2005
- (ii) Date of Preliminary Prospectus relating the Mandatory Convertible Preferred Stock: January 28, 2005
- (iii) Dates of distribution: January 28, 2005-February 8, 2005
- (iv) Number of prospective underwriters: 12
- (v) Number of prospectuses relating to the Common Stock distributed under (iv) above: approximately 39,300, of which 6 prospectuses were distributed to rating agencies
- (vi) Number of prospectuses relating to the Mandatory Convertible Preferred Stock distributed under (iv) above:
 approximately 23,800, of which 330 prospectuses were distributed to institutional investors and 6 prospectuses were distributed to rating agencies
- (vii) Compliance with Rule 15c2-8 under the Securities Exchange Act of 1934: Included in Master Agreement Among Underwriters of Salomon Smith Barney Inc. (now known as Citigroup Global Markets Inc.).

Very truly yours,

CITIGROUP GLOBAL MARKETS INC.
CREDIT SUISSE FIRST BOSTON LLC
DEUTSCHE BANK SECURITIES INC.
MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED

As Representatives of the
Prospective Underwriters

CITIGROUP GLOBAL MARKETS INC.

By: /s/ JEANNE CAMPANELLI

Name: Jeanne Campanelli
Title: Director

CREDIT SUISSE FIRST BOSTON LLC

By: /s/ FARLEY W. BOLWELL

Name: Farley W. Bolwell
Title: Managing Director

DEUSTCHE BANK SECURITIES INC.

By: /s/ JOEL D. FOOTE II

Name: Joel D. Foote II
Title: Managing Director

By: /s/ JOHN ANOS

Name: John Anos
Title: Managing Director

MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED

By: /s/ PURNA R. SAGGURTI

Name: Purna R. Saggurti
Title: Managing Director
