

HUNTSMAN INTERNATIONAL LLC
Form 10-Q/A
September 30, 2010

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

Form 10-Q/A

Amendment No. 1

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2010

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to

Commission
File Number
001-32427

Exact Name of Registrant as Specified in its Charter, Principal Office
Address and Telephone Number

Huntsman Corporation

500 Huntsman Way
Salt Lake City, Utah 84108
(801) 584-5700

State of Incorporation
Delaware

I.R.S. Employer
Identification No.
42-1648585

333-85141

Huntsman International LLC

Delaware

87-0630358

500 Huntsman Way
Salt Lake City, Utah 84108
(801) 584-5700

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

| | | |
|----------------------------|---|-----------------------------|
| Huntsman Corporation | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| Huntsman International LLC | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

| | | |
|----------------------------|------------------------------|-----------------------------|
| Huntsman Corporation | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| Huntsman International LLC | YES <input type="checkbox"/> | NO <input type="checkbox"/> |

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

| | | | | |
|----------------------------|---|--|---|--|
| Huntsman Corporation | Large accelerated filer <input checked="" type="checkbox"/> | Accelerated filer <input type="checkbox"/> | Non-accelerated filer <input type="checkbox"/> | Smaller reporting company <input type="checkbox"/> |
| Huntsman International LLC | Large accelerated filer <input type="checkbox"/> | Accelerated filer <input type="checkbox"/> | Non-accelerated filer <input checked="" type="checkbox"/> | Smaller reporting company <input type="checkbox"/> |

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

| | | |
|----------------------------|------------------------------|--|
| Huntsman Corporation | YES <input type="checkbox"/> | NO <input checked="" type="checkbox"/> |
| Huntsman International LLC | YES <input type="checkbox"/> | NO <input checked="" type="checkbox"/> |

On April 27, 2010, 239,059,793 shares of common stock of Huntsman Corporation were outstanding and 2,728 units of membership interests of Huntsman International LLC were outstanding. There is no established trading market for Huntsman International LLC's units of membership interests. All of Huntsman International LLC's units of membership interests are held by Huntsman Corporation.

This Quarterly Report on Form 10-Q presents information for two registrants: Huntsman Corporation and Huntsman International LLC. Huntsman International LLC is a wholly owned subsidiary of Huntsman Corporation and is the principal operating company of Huntsman Corporation. The information reflected in this Quarterly Report on Form 10-Q is equally applicable to both Huntsman Corporation and

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Huntsman International LLC, except where otherwise indicated. Huntsman International LLC meets the conditions set forth in General Instructions H(1)(a) and (b) of Form 10-Q and, to the extent applicable, is therefore filing this form with a reduced disclosure format.

Explanatory Note

This Amement No. 1 on Form 10-Q/A amends Item 6 of Part II of the quarterly report on Form 10-Q filed by Huntsman Corporation and Huntsman International LLC for the quartely period ended March 31, 2010 (the Form 10-Q). Huntsman Corporation and Huntsman International LLC inadvertently failed to include the phrase and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) in the introduction to paragraph 4 of the certifications included as Exhibits 31.1 and 31.2 to the Form 10-Q. Huntsman Corporation and Huntsman International LLC are filing corrected certifications as Exhibits 31.1 and 31.2 to this Amendment No. 1.

ITEM 6. EXHIBITS

- 31.1 Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 31.2 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned thereunto duly authorized.

Dated: September 30, 2010

HUNTSMAN CORPORATION
HUNTSMAN INTERNATIONAL LLC

By:

/s/ J. KIMO ESPLIN
J. Kimo Esplin

Executive Vice President and Chief Financial Officer

(Authorized Signatory and Principal Financial Officer)

By:

/s/ L. RUSSELL HEALY
L. Russell Healy

Vice President and Controller

(Authorized Signatory and Principal Accounting Officer)

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