

December 2, 2009

Ambassador Mark D. Walface President & CBO United Against Nuclear Iran P.O. Box 1028 New York, NY 10185-1028

Subject: Your letter dated November 23, 2009

Dear Ambassador Wallace:

Thank you for your letter to our company dated November 23, 2009, regarding Iran. You raise questions facing many companies with foreign subsidiaries doing business abroad (perhaps many more companies than suggested by even the lengthy list on your website).

Let me start by saying it is the policy at Huntsman Corporation to at all times conduct its business in full compliance with U.S. law, and we continue to do so regarding the matters discussed in your letter. Additionally, our company is known for its high ethical standards and integrity in all its business relationships, which, as you noted, are reflected in our Business Conduct Guidelines.

We are aware that some of Huntsman's indirect foreign subsidiaries sell products to unaffiliated third parties in Iran. We are told that total sales of this type are a small fraction of 1% of Huntsman's global sales. While we do not support the proliferation of nuclear arms, including in Iran, we also do not believe the sale of the polyurethane products sold by these foreign subsidiaries has *any* relevance to Iran's nuclear program, notwithstanding your mistaken conjecture to the contrary. Additionally, we understand that all polyurethane products sold by our subsidiaries to parties in Iran are to private parties for use in civilian applications, such as automotive scating.

Thank you for bringing your concerns to our attention.

Sincerely,

James R. Moore

Corporate Compliance Officer and

Deputy General Counsel