



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 24, 2006

via U.S. mail and facsimile

J. Brian Ferguson
Chief Executive Officer
Eastman Chemical Company
200 South Wilcox Drive
Kingsport, Tennessee 37660

RE: Eastman Chemical Company
Form 10- K for the Fiscal Year Ended December 31, 2005
File No. 1-12626

Dear Mr. Ferguson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nili Shah
Accounting Branch Chief