



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