



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

October 2, 2008

Scott V. King
Controller and Chief Accounting Officer
Eastman Chemical Company
P.O. Box 431
Kingsport, Tennessee 37662

**Re: Eastman Chemical Company
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 29, 2008
File No. 001-12626**

**Definitive Proxy Statement on Schedule 14A
Filed March 20, 2008
File No. 001-12626**

Dear Mr. King:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3235.

Sincerely,

Jessica S. Kane
Staff Attorney