



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2013

Via E-mail

Mr. Curtis E. Espeland  
Chief Financial Officer  
Eastman Chemical Company  
200 South Wilcox Drive  
Kingsport, Tennessee 37662

**RE: Eastman Chemical Company**  
**Form 10-K for the Year Ended December 31, 2012**  
**Filed February 28, 2013**  
**File No. 1-12626**

Dear Mr. Espeland:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant