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November 23, 2016

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

Received SEC

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Washington, DC 20549

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File No. 001-12626

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 1.875% Notes due 2026 of EASTMAN CHEMICAL COMPANY under the Exchange Act of 1934.

Sincerely,