



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2016

Mail Stop 4631

Via E-mail

Curtis E. Espeland  
Executive Vice President  
Eastman Chemical Company  
200 South Wilcox Drive  
Kingsport, Tennessee 37662

**Re: Eastman Chemical Company**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed February 25, 2016**  
**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/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction