

EASTMAN

Legal Department
Eastman Chemical Company
P.O. Box 511
Kingsport, Tennessee 37662-5075

Theresa K. Lee
Senior Vice President, General Counsel
and Secretary
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RECEIVED
OFFICE OF THE SECRETARY

August 12, 2002

AUG 13 2002

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VIA HAND DELIVERY

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 25049

Re: Eastman Chemical Company (File No. 1-12626)
Sworn Statements of Principal Executive Officer and Principal
Financial Officer Pursuant to Securities and Exchange
Commission Order No. 4-460

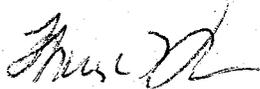
Dear Mr. Katz:

In accordance with the Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, as amended (File No. 4-460), enclosed is a sworn statement from each of J. Brian Ferguson, Chairman of the Board and Chief Executive Officer (Principal Executive Officer), and James P. Rogers, Senior Vice President and Chief Financial Officer (Principal Financial Officer), of Eastman Chemical Company.

Please acknowledge receipt of this letter and the enclosed statements by stamping and returning the enclosed copy of this letter to the waiting messenger.

If you have any questions, please contact me at the direct-dial telephone number listed above.

Very truly yours,



Theresa K. Lee

Enclosures



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A Public Commitment

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OMB Number: 3235-0569

Expires: January 31, 2003

**Statement Under Oath of Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, James P. Rogers, state and attest that:

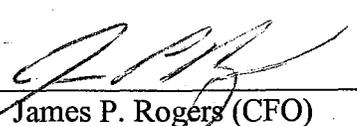
(1) To the best of my knowledge, based upon a review of the covered reports of Eastman Chemical Company, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

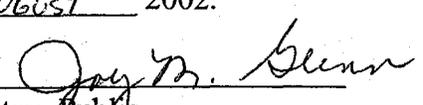
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report of Eastman Chemical Company on Form 10-K for the fiscal year ended December 31, 2001;
- All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Eastman Chemical Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- Any amendments to any of the foregoing.


Name: James P. Rogers (CFO)

Date: AUGUST 12, 2002

Subscribed and sworn to
before me this 12 day of
AUGUST 2002.

/s/ 
Notary Public

My Commission Expires: 10/13/2004

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