

# ALSTON & BIRD

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JAMES S. HUTCHINSON

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May 3, 1995

## ***CERTIFIED MAIL - RETURN RECEIPT REQUESTED***

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
U.S. Department of Labor  
Room N-5644  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Statement Regarding Alternative Method of Compliance with Reporting  
and Disclosure Requirements of Part I of Title 1 of ERISA

Dear Sir or Madam:

Pursuant to C.F.R. § 2520.104-23, the following information is provided regarding  
the nonqualified deferred compensation plans maintained by Eastman Chemical Company  
(the "Corporation"):

1. Name and address of the Corporation are:

Eastman Chemical Company  
Eastman Road  
Kingsport, Tennessee 37660

2. Employer Identification Number: 62-1539359

3. The Corporation has established five (5) nonqualified deferred  
compensation plans described below on behalf of its eligible employees.

AD941180.070

700 Thirteenth Street, N.W., Suite 350  
Washington, D.C. 20005-3960

3575 Koger Boulevard, Suite 200  
Duluth, Georgia 30136-4958

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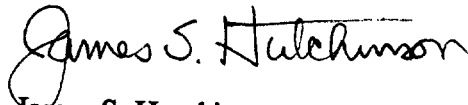
Plan Name	Eligible Employees
Eastman ESOP Excess Plan	30
Eastman Executive Deferred Compensation Plan	159
Eastman Unfunded Retirement Income Plan	149
Eastman Excess Retirement Income Plan	40
Earnest W. Deavenport, Jr. Deferred Compensation Arrangement	1

The Corporation established the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The above-described deferred compensation plans are the only such plans maintained by the Corporation.
5. At your request, we will provide you with a copy any of the plans or any other plan documents you require.

Please do not hesitate to contact me if there is any further information you feel is necessary.

Sincerely,

  
James S. Hutchinson

/bb

cc: George O. Burpeau, III, Esq.  
Mr. George W. DeVinney