

LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - **All Filers Are Required To Complete This Page**

1. Registrant Name:

MILLER & CHEVALIER, CHTD

2. Address:

655 FIFTEENTH STREET, NW SUITE 900, WASHINGTON, DC 20005

3. Principal place of business (if different from line 2):

Country: City: State/Zip(or Country):

4. Contact Name: CAROL GRUENBURG

Telephone: 202-626-6094

E-mail (optional): cgruenburg@milchev.com

Senate ID #: 25306-1294

House ID #: 30617086

7. Client Name: Self

EASTMAN CHEMICAL CO

TYPE OF REPORT

8. Year 2006 Midyear (January 1 - June 30): **OR** Year End (July 1 - December 31):

9. Check if this filing amends a previously filed version of this report:

10. Check if this is a Termination Report: => Termination Date: 11. No Lobbying Activity:

INCOME OR EXPENSES

Complete Either Line 12 **OR** Line 13

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more: => Income (nearest \$20,000): 80,000.00

Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).

13. Organizations

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more: => Expenses (nearest \$20,000): _____

14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

- Method A.** Reporting amounts using LDA definitions only
 Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
 Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

LOBBYING ACTIVITY.

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code: TAX (one per page)

16. Specific lobbying issues:

Expansion of tax breaks in Gulf Opportunity Zone for new construction of facilities 'placed in service'

17. House(s) of Congress and Federal agencies contacted:

U.S. House of Representatives

U.S. Senate

18. Name of each individual who acted as a lobbyist in this issue area:

Name: GILLILAND, JOHN

Covered Official Position (if applicable): SENATE FINANCE, INT'L TRADE COUNSEL

Name: MASTEL, GREG

Covered Official Position (if applicable): SENATE FINANCE, MAJ. CHIEF INT'L TRADE COUNSEL

Name: SHAPIRO, HAL

Covered Official Position (if applicable): NEC, SR.ADV.INT'L ECON.POL'Y; USTR, ASSC.GENCOUN

19. Interest of each foreign entity in the specific issues listed on line 16 above. **None**

LOBBYING ACTIVITY

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code: TRD (one per page)

16. Specific lobbying issues:

Removal of foreign trade barriers and support for U.S. trade agreements. Temporary duty suspensions for various chemical products U.S. interests in dispute between Brazil and Argentina regarding trade barriers over PET resin.

17. House(s) of Congress and Federal agencies contacted:

U.S. House of Representatives

U.S. Senate

U.S. Trade Representative

U.S. Dept. of Commerce

18. Name of each individual who acted as a lobbyist in this issue area:

Name: GILLILAND, JOHN

Covered Official Position (if applicable): SENATE FINANCE, INT'L TRADE COUNSEL

Name: LAYTON, DUANE

Covered Official Position (if applicable): COMMERCE DEPT., SR. COUNSEL

Name: LOWE, JEFFERY

Covered Official Position (if applicable):

Name: MASTEL, GREG

Covered Official Position (if applicable): SENATE FINANCE, MAJ. CHIEF INT'L TRADE COUNSEL

Name: MINTZER, SYDNEY

Covered Official Position (if applicable):

Name: ORR, P. WELLES

Covered Official Position (if applicable): ASS'T U.S. TRADE REPRESENTATIVE

Name: PAULSEN, ZACHARY

Covered Official Position (if applicable): SENATE FINANCE, INT'L TRADE ASS'T FOR POLICY

Name: SHAPIRO, HAL

Covered Official Position (if applicable): NEC, SR. ADV. INT'L ECON. POL'Y; USTR, ASSC. GEN. COUN.

19. Interest of each foreign entity in the specific issues listed on line 16 above. **None**

Signature: ON FILE Date: Aug 11, 2006

Printed Name and Title: Carol Gruenburg, Director of Library Services -