Mail Stop 6010

August 14, 2007

Frank Sklarsky Chief Financial Officer Eastman Kodak Company 343 State Street Rochester, New York 14650

Re: Eastman Kodak Company

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed March 1, 2007 File No. 001-00087

Dear Mr. Sklarsky:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James Senior Assistant Chief Accountant