

March 19, 2021

Roger W. Byrd
General Counsel, Secretary and Senior Vice President
Eastman Kodak Company
343 State Street
Rochester, NY 14650

Company
Statement on Form S-3
2021

Re: Eastman Kodak
Registration
Filed March 16,
File No. 333-254353

Dear Mr. Byrd:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Boris Dolgonos