## DIVISION OF CORPORATION FINANCE

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3030

February 14, 2017

Via E-mail
Sharon E. Underberg
General Counsel, Secretary and Senior Vice President
Eastman Kodak Company
343 State Street
Rochester, NY 14650

Re: Eastman Kodak Company

**Registration Statement on Form S-3** 

Filed February 10, 2017 File No. 333-216006

Dear Ms. Underberg:

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 Tom Jones at (202) 551-3602 with any questions.

Sincerely,

/s/ Tom Jones for

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Ari B. Blaut