

February 6, 2008

Mail Stop 6010

*By U.S. Mail and facsimile to (585) 724-5700*

Laurence L. Hickey  
Secretary and Chief Governance Officer  
Eastman Kodak Company  
343 State Street  
Rochester, New York 14650

**Re: Eastman Kodak Company  
Definitive 14A  
Filed March 30, 2007  
File no. 001-00087**

Dear Mr. Hickey:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3444.

Sincerely,

Perry J. Hindin  
Special Counsel