



DIVISION OF
CORPORATION FINANCE

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

December 15, 2010

Antoinette P. McCorvey
Chief Financial Officer
Eastman Kodak Company
343 State Street
Rochester, NY 14650

Re: Eastman Kodak Company
Form 10-K for the fiscal year ended December 31, 2009
Filed February 22, 2010
File No. 001-87

Dear Ms. McCorvey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief