



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