



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2024

Roger Byrd  
General Counsel, Secretary & Senior Vice President  
Eastman Kodak Company  
343 State Street  
Rochester, New York 14650

**Re: Eastman Kodak Company**  
**Registration Statement on Form S-3**  
**Filed August 8, 2024**  
**File No. 333-281403**

Dear Roger 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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services