

January 30, 2007

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Angela Crane, Branch Chief

Regarding: Eastman Kodak Company
Form 10-K for the fiscal year ended December 31, 2005
File No. 001-00087

Dear Ms. Crane:

Please find attached the Company's response to the Staff's letter to me dated January 8, 2007. If you have any questions, please call Diane Wilfong (Kodak) at (585) 781-5650, Laurence Hickey (Kodak) at (585) 724-3378 or Brian Lane (Gibson, Dunn & Crutcher) at (202) 887-3646.

Sincerely,

/s/ Frank S. Sklarsky

Frank S. Sklarsky
Chief Financial Officer and
Executive Vice President

Attachment

cc: Brian Lane, Esq.

Form 10-K for the fiscal year ended December 31, 2005

General

1. We refer you to the representation in your response letter dated December 15, 2006, that your line of non-destructive testing films and developing chemicals has the potential to be designated "dual use" by the Commerce Department's Bureau of Industry and Security. Please advise us whether the referenced film-developing chemicals, which your foreign subsidiaries provide to Iran, Sudan, and/or Syria, can be used as agents or precursors for agents in chemical weapons. Please also clarify for us into which of these countries the film-developing chemicals are provided.

To the best of Eastman Kodak Company's ("Kodak") management's knowledge, our non-destructive testing film developing chemicals cannot be used as agents or precursors for agents in chemical weapons.

Sales of small quantities (less than \$5,000 per year) of these chemicals were made by an overseas subsidiary of Kodak to civilian customers in Syria in 2005 and 2006.