

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

Office of Industrial

Services

Corporation Finance

Applications and