

Mail Stop 6010

February 5, 2007

Mr. Frank S. Sklarsky
Chief Financial Officer
Eastman Kodak Company
343 State Street
Rochester, New York 14650

**RE: Eastman Kodak Company
Form 10-K for the fiscal year ended December 31, 2005
Filed March 2, 2006
File No. 001-00087**

Dear Mr. Sklarsky,

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant