

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

DIVISION OF CORPORATION FINANCE

March 19, 2021

Roger W. Byrd General Counsel, Secretary and Senior Vice President Eastman Kodak Company 343 State Street Rochester, NY 14650

> Re: Eastman Kodak Company Registration Statement on Form S-3 Filed March 16, 2021 File No. 333-254353

Dear Mr. 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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Boris Dolgonos