

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

February 28, 2022

Roger Byrd General Counsel EASTMAN KODAK CO 343 State Street Rochester, NY 14650

> Re: EASTMAN KODAK CO Form 10-K filed March 16, 2021 Correspondence filed February 22, 2022 File No. 001-00087

Dear Mr. Byrd:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences