Docket #5428 Date Filed: 1/10/2014

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Attorneys at Law

WILMINGTON
RODNEY SQUARE

NEW YORK
ROCKEFELLER CENTER

Sean T. Greecher
P 302.571.6558
F 302.576.3469
sgreecher@ycst.com

January 10, 2014

Re: *In re Eastman Kodak Company*, Case No. 12-10202, Letter In Reply to Responses regarding the Omnibus Objections to Asserted Claims Related to Holdings of Shares in Eastman Kodak Company

Ladies and Gentlemen:

I am counsel to Eastman Kodak Company ("Kodak") and its affiliated debtors (the "Debtors") in the above-cited chapter 11 bankruptcy case (the "Kodak Bankruptcy") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

You are receiving this Letter because:

(i) You filed a claim (the "Claims") that was based on the purchase or holding of shares of stock in Kodak (the "Kodak Shares");

(ii) Kodak objected to your Claims in the omnibus objections [Docket Nos. 5331, 5332, 5333, 5334, 5337, 5394] (collectively, the "Omnibus Objections") filed in the Kodak Bankruptcy on November 18 and December 17, 2013, on the basis that you were seeking distributions on account of the Kodak Shares;[1] and

(iii) You filed or sent us a response (the "Responses") to the Omnibus Objections as they related to your Claims.

[1] The basis for the Omnibus Objection to your Claim may also have been that you provided Kodak with insufficient documentation, but you have since informed us that the basis for your Claim is your purchase or holding of Kodak Shares.

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We have reviewed your Response and are certainly sympathetic to your situation. However, we are unable to provide you with any compensation on account of your Claims and your purchase or holding of Kodak Shares.

On August 23, 2013, the Bankruptcy Court entered an Order [Docket No. 4966] (the "Court Order") confirming the Debtors' plan of reorganization (the "Plan"). Section 4.2.9 of the Plan states that "No Holder of an Equity Interest in Kodak shall receive any Distributions on account of its Equity Interest. On and after the Effective Date, all Equity Interests in Kodak shall be cancelled and shall be of no further force and effect, whether surrendered for cancellation or otherwise." Under the Court Order and the Plan, your Kodak Shares were cancelled on September 3, 2013 and you are not entitled to any distributions based on your purchase or holding of such shares. It is for this reason that Kodak has objected to your Claims.

The hearing on the Omnibus Objections is currently set for January 16, 2014 at 11:00 a.m. (Eastern Time). The Bankruptcy Court offers parties the opportunity to participate in hearings by telephone in the event you are unable to attend the hearing in person. If you would like to participate by telephone in the hearing, please see the instruction sheet that is attached to this Letter as Exhibit A.

If you have any further questions regarding this matter, please contact my colleague Justin Duda at 302-571-6724.

Sincerely,

/s/ Sean T. Greecher

Sean T. Greecher

STG:jpd

cc: Chambers of the Honorable Allan L. Gropper

Exhibit A

TELEPHONIC COURT APPEARANCES

Telephonic appearances at court hearings are permitted in certain circumstances. Prior approval must be obtained from the judge. **Each judge has adopted procedures for telephonic appearances.**

Under no circumstances may any participant record or broadcast the proceedings conducted in the U.S. Bankruptcy Court for the Southern District of New York.

A written request must be made to the chambers of the judge assigned to the case:

Judge Bernstein	(212) 668-2304
Judge Chapman	(212) 668-2301
Judge Gerber	(212) 668-5660
Judge Glenn	(212) 668-2784
Judge Gropper	(212) 668-5629
Judge Lane	(212) 668-5637
Judge Lifland	(212) 668-5663
Judge Peck	(212) 668-5632
Judge Drain (White Plains)	(914) 390-4155
Chief Judge Morris (Poughkeepsie)	(845) 452-4200 ext. 4509

The authorized teleconference call company CourtCall, LLC is posted on our website. CourtCall, LLC has been awarded a Master License Agreement effective March 20, 2006 by the Administrative Office of the U.S. Courts. However, approval must be received from the chambers of the judge assigned to the case prior to making your reservations. CourtCall, LLC charges a fee for the service and it is the responsibility of counsel to be aware of teleconference call company's services, procedures and fees.

When making reservations for a teleconference hearing with a judge, the following information must be provided:

1. Case Name and Number
2. Name of Judge
3. Hearing date and time
4. Parties, address, phone number of participant/attorney
5. Parties whom participant represents
6. Particular pleading submitted by the participant, and matter on which participant wishes to be heard; or whether the participant intends to monitor the proceeding in "listen-only" mode.

The hearing may initially be in a listening mode until your case is called. Once your call is connected to the courtroom, the judge will call the case, request appearances and direct the manner in which the hearing will proceed.

To ensure the quality of the record, the use of car phones, cellular phones, digital speaker phones, or any phones in public places is prohibited.

Each time you speak, you must identify yourself for the record. If an individual schedules a telephonic appearance and then fails to respond to the calendar call, the court may pass the matter or may treat the failure to respond as a failure to appear. Individuals making use of the conference call service are cautioned that they do so at their own risk.

FEES

The fee for telephonic appearance is fixed by the selected conference call service. The requesting party is responsible for negotiating the fees with the company. CourtCall, LLC will bill the counsel who contracts the service, not the court. The court is not responsible for any fees connected with a teleconference hearing.

TELEPHONIC COURT APPEARANCE PROVIDER

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