SEC F	Form 4
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPRO	VAL
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

			01 500		vestment Con	iparty Act of 1940						
1. Name and Address of Reporting Person*				Name and Ticker of MAN KODA			5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
LEWIS DEL	<u>ANO E</u>				<u> </u>		X	Director	10% C	Dwner		
								Officer (give title		(specify		
(Last) (First) (Middle)				of Earliest Transacti	on (Month/Da	y/Year)		below)	below)		
EASTMAN KO	DAK COMPANY		07/01/2	005								
343 STATE STR	EET											
(2)			4. If Ame	ndment, Date of O	riginal Filed (N	Ionth/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) ROCHESTER	NY	14650					X	Form filed by One	Reporting Perso	n		
KOCHESTER	111	14050						Form filed by More	e than One Repo	rting Person		
(City)	(State)	(Zin)										
(City)	(Sidle)	(Zip)										
		Table I - No	n-Derivative S	ecurities Acqu	uired, Disp	osed of, or Benefic	ally O	wned				
1. Title of Security	(Instr. 3)		2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) o Disposed Of (D) (Instr. 3, 4 a		5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		

	(Month/Day/Year)	if any (Month/Day/Year)	Code (Instr.					Beneficially Owned Following Reported Transaction(s)		Beneficial Ownership (Instr. 4)	
			Code	v	Amount	(A) or (D)	Price	(Instr. 3 and 4)		(11511. 4)	
Common Stock								1,700 ⁽³⁾	D		

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

		• • •		· · ·		• •									
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		Derivative		6. Date Exerc Expiration Da (Month/Day/Y	ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		Transaction(s) (Instr. 4)		
Option (right to buy) ⁽⁶⁾	\$43.99							(4)	07/24/2011	Common Stock	2,000		2,000	D	
Option (right to buy) ⁽⁶⁾	\$29.1							(4)	01/01/2012	Common Stock	2,000		2,000	D	
Option (right to buy) ⁽⁶⁾	\$36.66							(4)	11/21/2012	Common Stock	2,000		2,000	D	
Option (right to buy) ⁽⁶⁾	\$24.49							(4)	11/18/2013	Common Stock	2,000		2,000	D	
Option (right to buy)	\$31.71							(4)	12/09/2014	Common Stock	1,500		1,500	D	
Phantom Stock Units	(5)	07/01/2005		Α		744.0476 ⁽¹⁾		(2)	(2)	Common Stock	5,598.9327	\$26.88	5,598.9327	D	

Explanation of Responses:

1. These units were credited to the reporting person's phantom stock account in partial payment of the 2005 retainer.

2. Phantom stock units do not have exercise dates or expiration dates.

3. These shares are restricted.

4. The restrictions lapse on the first anniversary of the date of grant.

5. This award converts to common stock on a 1-for-1 basis.

6. Stock option granted under the 2000 Omnibus Long-Term Compensation Plan in a transaction exempt under Rule 16b-3.

Remarks:

Laurence L. Hickey, as attorney-

in-fact for Delano E. Lewis

07/06/2005

** Signature of Reporting Person Da

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

 * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

FORM 4

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP