

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

EASTMAN KODAK COMPANY

(Exact name of registrant as specified in its charter)

New Jersey
(State or other jurisdiction
of incorporation or organization)

16-0417150
(I.R.S. employer
identification No.)

343 STATE STREET, ROCHESTER, NEW YORK 14650
(Address of principal executive offices) (Zip code)

2000 OMNIBUS LONG-TERM COMPENSATION PLAN
(Full title of the plan)

JOYCE P. HAAG
Secretary

Eastman Kodak Company

343 State Street
Rochester, New York 14650
(716) 724-4368

(Name, address, and telephone number of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Security to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share (1)	Proposed Aggregate Price	Maximum Offering Amount of Registration Fee
Common Stock par value \$2.50 per share	22,000,000 shares	\$57.1875	\$1,258,125,000	\$332,145

(1) Estimated on the basis of the average of the high and low prices of Kodak Common Stock reported on the New York Stock Exchange for August 4, 2000, solely for the purpose of determining the registration fee pursuant to Rule 457 (c) and (h).

Approximate date of commencement of the proposed sale of the securities to the public:

From time to time after the Registration Statement becomes effective.

PART I

The information required by Part I will be included in the prospectus provided to participants in the Plan.

PART II

Item 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The following information previously filed by Eastman Kodak Company ("Kodak") with the Securities and Exchange Commission (the "Commission") is incorporated herein by reference:

Kodak's Form 10-K Annual Report for the year ended December 31, 1999.

Kodak's Form 10-Q Quarterly Report for the quarter ended March 31, 2000.

Kodak's Form 10-Q Quarterly Report for the quarter ended June 30, 2000.

All documents filed by Kodak with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which de-registers all securities then remaining unsold will be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

Description Of Kodak Common Stock

The following is a brief description of Kodak Common Stock.

Dividend Rights

Each share of Kodak Common Stock ranks equally with all other shares of Kodak Common Stock with respect to dividends. Dividends may be declared by the Board of Directors and paid by Kodak at such times as the Board of Directors determines, all pursuant to the provisions of the New Jersey Business Corporation Act.

Voting Rights

Each holder of Kodak Common Stock is entitled to one vote per share of such stock held. Kodak Common Stock does not have cumulative voting rights. Holders of Kodak Common Stock are entitled to vote on all matters requiring shareholder approval under New Jersey law and Kodak's Restated Certificate of Incorporation and By-Laws, and to elect the members of the Board of Directors. Directors are divided into three classes, each such class, as nearly as possible, having the same number of directors. At each annual meeting of the shareholders, the directors chosen to succeed those whose terms have then expired shall be identified as being of the same class as the directors they succeed and shall be elected by the shareholders for a term expiring at the third succeeding annual meeting of the shareholders.

Liquidation Rights

Holders of Kodak Common Stock are entitled on liquidation to receive all assets which remain after payment to creditors and holders of preferred stock.

Preemptive Rights

Holders of Kodak Common Stock are not entitled to preemptive rights. There are no provisions for redemption, conversion rights, sinking funds, or liability for further calls or assessments by Kodak with respect to Kodak Common Stock.

Item 4. DESCRIPTION OF SECURITIES

Not applicable.

Item 5. INTERESTS OF NAMED EXPERTS AND COUNSEL

The legality of the securities being offered hereby will be passed upon by Gary P. Van Graafeiland, Senior Vice President and General Counsel of Kodak. Mr. Van Graafeiland owns and has options to purchase Kodak Common Stock and is eligible to receive awards under the Plan.

Item 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Section 14A:3-5 of the New Jersey Business Corporation Act empowers a corporation to indemnify its directors, officers, and employees against expenses or liabilities in connection with any proceeding involving such persons by reason of their being such directors, officers, or employees. Article 6 of Kodak's Restated Certificate of Incorporation and Article 8, Section 2 of Kodak's by-laws provides for indemnification, to the full extent permitted by law of Kodak's directors, officers, and employees. In addition, Kodak maintains directors and officers liability insurance insuring its directors and officers against liabilities against which they cannot be indemnified by Kodak.

Item 7. EXEMPTION FROM REGISTRATION CLAIMED. Not applicable.

Item 8. EXHIBITS

Exhibit
Number

Exhibit

4	2000 Omnibus Long-Term Compensation Plan
5	Opinion of Gary P. Van Graafeiland as to the legality of the securities registered
23A	Consent of PricewaterhouseCoopers LLP, independent accountants
23B	Consent of Gary P. Van Graafeiland (included in Exhibit 5 to this Registration Statement)

Item 9. UNDERTAKINGS

Updating Information

- (a) The undersigned registrant hereby undertakes:
- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;
 - (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
 - (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Indemnification of Certain Persons

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit, or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Rochester, New York on August 11, 2000

EASTMAN KODAK COMPANY

By: /s/ Daniel A. Carp

Daniel A. Carp, President and
Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Joyce P. Haag and Laurence L. Hickey, and each or any of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any registration statement filed pursuant to Rule 462(b) under the Securities Act of 1933 and any and all amendments (including post-effective amendments) to this registration statement and to any registration statement filed pursuant to Rule 462(b), and to file same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or either of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Name	Title
/s/George M. C. Fisher ----- George M. C. Fisher	Chairman of the Board and Director
/s/Daniel A. Carp ----- Daniel A. Carp	President, Chief Executive Officer and Director
/s/Robert H. Brust ----- Robert H. Brust	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
/s/E. Mark Rajkowski ----- E. Mark Rajkowski	Controller (Principal Accounting Officer)
/s/Richard S. Braddock ----- Richard S. Braddock	Director
/s/Martha Layne Collins ----- Martha Layne Collins	Director
/s/Alice F. Emerson ----- Alice F. Emerson	Director
/s/Paul E. Gray ----- Paul E. Gray	Director
/s/Durk I. Jager ----- 	

Durk I. Jager Director

/s/Debra L. Lee

Debra L. Lee Director

/s/Paul H. O'Neill

Paul H. O'Neill Director

/s/John J. Phelan, Jr

John J. Phelan, Jr Director

/s/Laura D'Andrea Tyson

Laura D'Andrea Tyson Director

/s/Richard A. Zimmerman

Richard A. Zimmerman Director

Date: August 11, 2000

EASTMAN KODAK COMPANY
REGISTRATION STATEMENT ON FORM S-8
2000 OMNIBUS LONG-TERM COMPENSATION PLAN

INDEX TO EXHIBITS

Exhibit

Number	Exhibit	Location
4	2000 Omnibus Long-Term Compensation Plan	Incorporated by reference to Quarterly Report on Form 10-Q for the quarters ended June 30, 1999, and September 30, 1999, and Annual Report on Form 10-K for the fiscal year ended December 31, 1999
5	Opinion of Gary P. Van Graafeiland as to the legality of the securities registered	*
23A	Consent of PricewaterhouseCoopers LLP, independent accountants	*
23B	Consent of Gary P. Van Graafeiland	Included in Exhibit 5 to this Registration Statement

*Included as part of the electronic submission of this Registration Statement

EXHIBIT 5

August 11, 2000

Eastman Kodak Company
343 State Street
Rochester, New York 14650

Ladies and Gentlemen:

I am Senior Vice President and General Counsel of Eastman Kodak Company, a New Jersey corporation ("Kodak").

With respect to the Registration Statement on Form S-8 (the "Registration Statement") filed today by Kodak with the Securities and Exchange Commission for the purpose of registering under the Securities Act of 1933, as amended, 22,000,000 shares of common stock, \$2.50 par value, of Kodak (the "Shares") to be granted to participants under, or issued upon the exercise of options and stock appreciation rights, or issued in connection with other awards granted under the 2000 Omnibus Long-Term Compensation Plan (the "Plan"), I have examined originals or copies, certified or otherwise identified to my satisfaction, of such corporate records, certificates, and other documents and instruments, and such questions of law, as I have considered necessary or desirable for the purpose of this opinion.

Based on the foregoing, I am of the opinion that the Shares will, when the Registration Statement has become effective and the Shares have been issued and delivered as contemplated in the Plan, be legally issued, fully paid, and non-assessable.

I consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/Gary P. Van Graafeiland

Gary P. Van Graafeiland
Senior Vice President
and General Counsel

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated January 18, 2000, appearing on page 29 of Eastman Kodak Company's Annual Report on Form 10-K for the year ended December 31, 1999.

/s/PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Rochester, New York
August 11, 2000