

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

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): September 7, 2004

Eastman Kodak Company
(Exact name of registrant as specified in its charter)

New Jersey	1-87	16-0417150

(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

343 State Street,
Rochester, New York 14650
(Address of Principal Executive Office) (Zip Code)

Registrant's telephone number, including area code (585) 724-4000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Securities Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.05 Costs Associated with Exit or Disposal Activities

On September 7, 2004, Eastman Kodak Company committed to a plan to close five overnight photofinishing labs in France. The lab closures, which are expected to be completed by December 31, 2004, reflect the Company's plan to deal effectively with the continued deterioration in overnight photofinishing volumes in France.

In conjunction with the lab closures, the Company will pay approximately \$15 million in severance costs to employees who elect not to relocate to other Company labs and will incur other exit costs of approximately \$2 million. In addition, the Company will record approximately \$10 million of accelerated depreciation on the related long-lived assets in cost of goods sold during the remainder of 2004. The severance and other exit costs require the outlay of cash, while the accelerated depreciation represents a non-cash charge.

These lab closures are part of the Company's restructuring program that was announced on January 22, 2004. The Company expects that it will continue to consolidate its worldwide overnight photofinishing operations in order to eliminate excess capacity.

A copy of the September 7, 2004 press release related to the lab closures in France is attached hereto as Exhibit (99.1).

ITEM 9.01 Financial Statements and Exhibits

(c) Exhibits

- (99.1) Eastman Kodak Company press release dated September 7, 2004 regarding reorganization of operations in France.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

EASTMAN KODAK COMPANY

By: /s/ Richard G. Brown, Jr.

Richard G. Brown, Jr.
Controller

Date: September 10, 2004

EASTMAN KODAK COMPANY
INDEX TO EXHIBITS

Exhibit No.

(99.1) Eastman Kodak Company press release dated September 7,
2004.

EASTMAN KODAK COMPANY

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Press Information

Laboratoires Kodak continue to reorganize their operations in France

Paris, September, 7 - Laboratoires Kodak announced they will present their employee representative committee with a project of Job Safeguard Plan ("Plan de Sauvegarde de l'Emploi" - PSE) as part of the transfer of the laboratories manufacturing operations, leading to the closure of laboratories in Caudan (33 employees), Poitiers (42 employees), Seclin (58 employees), Ville (25 employees) and Vitrolles (61 employees). The production will be transferred towards the 6 laboratories of the group that still exist in France. Employee representative committee will be presented the project on September 15, specifying that the above mentioned labs will cease operation at the end of 2004.

The JSP project for all the employees working on these sites provides relocation opportunities allowing them to end up their work agreement in another laboratory of the Kodak group. Also, a reassignment unit will be quickly set up and Kodak will give priority to pre retirement.

Current market context

This action is driven by a fundamental, structural change in the imaging industry worldwide: consumer preferences are changing and demand for traditional products like film and paper has fallen with the rise of digital photography. Faced with this transition, Eastman Kodak Company announced their increased focus on digital products on a global basis, as of September 2003. Reaffirmed by Dan Carp, Chief Executive of Eastman Kodak Company, on January 22, 2004, this new strategy requires new investment priorities and a global program to reduce worldwide employment between 12-15,000 people over three years.

The decline of the traditional film business caused a significant decrease of revenues in France, where the demand for processing services in laboratories dropped by almost 45% within 15 months: film processing and traditional picture printing.

In addition, development of digital photography, where Kodak is one of the market leaders and enjoying much success, does not fully compensate for the decline in the traditional photography market. Digital products are much less people and capital intensive than the manufacture and processing of most traditional products.

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Kodak strategy is in line with a global commitment to help maintain the high scope and quality of Kodak professional and consumer products and services. Eastman Kodak Company is committed to maintaining its strong growth in the digital market. In 2004 the group achieved the number four position as a global leader of the digital camera market and ranked second in the United States.

Kodak organization in France

GRUPE KODAK SA
CEO: Yves Touchot

KODAK INDUSTRIES SAS
Chairman:
Jean-Pierre Martel

KODAK-PATHE SAS
Chairman:
Yves Touchot

LABORATOIRES KODAK SAS
Chairman:
Christine Fildier

Plant of Chalon sur
Saone

Sales and marketing

Processing labs

About Eastman Kodak Company and infoimaging

Kodak is the leader in helping people take, share, print and view images - for memories, for information, for entertainment. The company is a major participant in infoimaging, a \$385 billion industry composed of devices (digital cameras and flat-panel displays), infrastructure (online networks and delivery systems for images) and services & media (software, film and paper enabling people to access, analyze and print images). With sales of \$13.3 billion in 2003, the company comprises several businesses: Health, supplying the healthcare industry with traditional and digital image capture and output products and services; Graphic Communications Group, offering on-demand color printing and networking publishing systems consisting of three wholly owned subsidiaries: Encad, Inc., NexPress Solutions, and Kodak Versamark; Commercial Imaging, offering image capture, output and storage products and services to businesses and government; Display & Components, which designs and manufactures state-of-the-art organic light-emitting diode displays as well as other specialty materials, and delivers optics and imaging sensors to original equipment manufacturers; and Digital & Film Imaging Systems, providing consumers, professionals and cinematographers with digital and traditional products and services.

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