

OMB APPROVAL	
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**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

<b>1. Name and Address of Reporting Person*</b> <u>ONEILL PAUL H</u> (Last) (First) (Middle) <u>EASTMAN KODAK COMPANY</u> <u>343 STATE STREET</u> (Street) <u>ROCHESTER NY 14650</u> (City) (State) (Zip)	<b>2. Issuer Name and Ticker or Trading Symbol</b> <u>EASTMAN KODAK CO [ EK ]</u>	<b>5. Relationship of Reporting Person(s) to Issuer</b> (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	<b>3. Date of Earliest Transaction (Month/Day/Year)</b> <u>12/10/2004</u>	
<b>4. If Amendment, Date of Original Filed (Month/Day/Year)</b>		

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

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) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price				
Common Stock	12/10/2004		A		1,500 <sup>(4)</sup>	A	\$31.71	1,500 <sup>(6)</sup>	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. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		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 Transaction(s) (Instr. 4)	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					
Option (right to buy)	\$31.71	12/10/2004		A		1,500 <sup>(7)</sup>		(5)	12/09/2014	Common Stock	1,500	1,500	D	
Phantom Stock Units <sup>(1)</sup>	(2)							(3)	(3)	common stock	1,550.7518	5,211.2868	D	

**Explanation of Responses:**

- These units were credited to the reporting person's deferred compensation phantom stock account on 07/01/04 in partial payment of the 2004 retainer.
- This award converts to common stock on a 1-for-1 basis.
- Phantom stock units do not have exercise dates or expiration dates.
- These restricted shares were granted under the 2000 Omnibus Long-Term Compensation Plan on 12/10/04. The restrictions lapse on the first anniversary of the date of grant.
- The restrictions lapse on the first anniversary of the date of grant.
- These shares are restricted.
- These options were granted under the 2000 Omnibus Long-Term Compensation Plan on 12/10/04.

**Remarks:**

Laurence L. Hickey, as attorney- 12/14/2004  
in-fact for Paul H. O'Neill

\*\* Signature of Reporting Person 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.