

Registration Statement No. 333-23371

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Amendment No. 2
to
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 16-0417150
(State or other jurisdiction of (I.R.S. Employer
incorporation or organization) Identification No.)

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

WAGE DIVIDEND 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)

By way of this Amendment No. 2 to Registration Statement, registrant is post-effectively amending Form S-8 filed March 14, 1997, Registration Statement No. 333-23371, as previously amended by Amendment No. 1 filed June 25, 1998, both of which are incorporated by reference, to deregister 500,000 of the 1,000,000 shares that were registered via Registration Statement No. 333-23371, as amended by Amendment No. 1.

Simultaneously with the filing of this Amendment No. 2 to Registration Statement, the registrant is also filing an Amendment No. 2 to Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan and an Amendment No. 1 to Registration Statement on Form S-8 for the 1997 Kodak Stock Option Plan.

Pursuant to the Amendment No. 2 to Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan, registrant will carry forward to the Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan 100,000 of the 500,000 shares being deregistered under this Amendment 2 to Registration Statement on Form S-8 for the Wage Dividend Plan, and 1,900,000 shares being deregistered under Amendment No.1 to Registration Statement on Form S-8 for the Kodak Stock Option Plan. Thus, upon filing of the Amendment No. 2 to Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan, an additional 2,000,000 shares

in total may be granted under, or issued upon the exercise of options and stock appreciation rights, or issued in connection with other awards granted under the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan.

Pursuant to Amendment No. 1 to Registration Statement on Form S-8 for the 1997 Stock Option Plan, registrant will carry forward to the Registration Statement on Form S-8 for the 1997 Stock Option Plan 200,000 of the 500,000 shares being deregistered under this Amendment No. 2 to Registration Statement on Form S-8 for the Wage Dividend Plan. Thus, upon filing of Amendment No. 1 to Registration Statement on Form S-8 for the 1997 Stock Option Plan, an additional 200,000 shares may be issued upon the exercise of options under the 1997 Stock Option Plan.

Of the \$13,756 filing fee previously paid by registrant for the 500,000 shares being deregistered under this Amendment 2 to Registration Statement on Form S-8 for the Wage Dividend Plan, \$2,751 will be applied to the filing fee due as a

result of registering the 2,000,000 shares under the Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan and \$5,502 will be applied to the filing fee due as a result of registering 200,000 shares under the Registration Statement on Form S-8 for the Eastman Kodak Company 1997 Stock Option Plan.

This Amendment No. 2 to Registration Statement will automatically become effective upon filing with the Securities and Exchange Commission.

Once this Amendment No. 2 to Registration Statement is effective, 500,000 shares will remain registered under the Wage Dividend Plan by way of Form S-8 filed March 14, 1997, as amended by Amendment No. 1 filed June 25, 1998, Registration Statement No. 333-23371.

Item 8. EXHIBITS

Exhibit Number	Exhibit
3A	Certificate of Incorporation
3B	By-laws
4	Wage Dividend Plan
23A	Consent of PricewaterhouseCoopers LLP, independent accountants

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 Amendment No. 2 to Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rochester, State of New York, on the 11th day of April, 2000.

Eastman Kodak Company
(Registrant)

By: Daniel A. Carp*
Chief Executive Officer

By: Robert H. Brust*, Chief
Financial Officer and
Executive Vice President

By: E. Mark Rajkowski*,
Controller

Pursuant to the requirements of the Securities Act of 1933, this Amendment No. 2 to Registration Statement has been signed by the following person in the capacities indicated on April 11, 2000.

Officers and Directors	Title
George M. C. Fisher*	Director
Richard S. Braddock*	Director
Daniel A. Carp*	Director
Martha Layne Collins*	Director
Alice F. Emerson*	Director
Paul H. Gray*	Director
Durk I. Jager*	Director
Debra L. Lee*	Director
Paul H. O'Neill*	Director
John J. Phelan, Jr.*	Director
Laura D'Andrea Tyson*	Director
Richard A. Zimmerman*	Director

*By/s/Joyce P. Haag

Joyce P. Haag
Under Power of Attorney

EASTMAN KODAK COMPANY
REGISTRATION STATEMENT ON FORM S-8
WAGE DIVIDEND PLAN

INDEX TO EXHIBITS

Exhibit

Number	Exhibit	Location
3A	Certificate of Incorporation	Incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 25, 1988, Exhibit 3
3B	By-laws	Incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 31, 1998, Exhibit 3
4	Wage Dividend Plan	Incorporated by reference to Form S-8 filed March 14, 1997, Registration Statement No. 333-23371
23A	Consent of PriceWaterhouseCoopers LLP, independent accountants	*

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

EXHIBIT 23A

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Amendment No. 2 to Registration Statement No. 333-23371 on Form S-8 of our report dated January 18, 2000 relating to the financial statements and financial statement schedules of Eastman Kodak Company, which appears on page 29 of Eastman Kodak Company's Annual Report on Form 10-K for the year ended December 31, 1999.

PricewaterhouseCoopers LLP
Rochester, New York

April 7, 2000