FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

O۱	IB APPROV	٩L	

3235-0287 OMB Number: Estimated average burden hours per response: 0.5

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

1. Name and Address of Reporting Person* BENARD MICHAEL P					2. Issuer Name and Ticker or Trading Symbol EASTMAN KODAK CO [EK]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director Officer (give title Other (specify)					
(Last) (First) (Middle) 343 STATE STREET					3. Date of Earliest Transaction (Month/Day/Year) 12/29/2005									X Officer (give title Other (specify below) Vice President					
(Ctroot)					4. If Am	nendment,	Date	of Original Fil	ed (N	/lonth/Da	y/Year)			vidual or Jo	int/Group	Filing (Check Appl	icable	
ROCHESTER NY 14650											Line)	X Form filed by One Reporting Person Form filed by More than One Reporting							
(City)	(5	State)	(Zip)											Person					
		7	able I - Non	-Deriva	tive S	Securitie	s A	<u> </u>						Owned					
1. Title of	Security (Ins	tr. 3)		2. Transac Date (Month/Da		2A. Deen Executio if any (Month/D	n Dat	Code (In	tion str.	4. Secur Dispose	ities Acc d Of (D)	uired (A (Instr. 3,) or 4 and 5)	5. Amount Securities Beneficial Owned Fo Reported	ly	Form:	Direct Indirect I	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
								Code	v	Amount	() (I	A) or D)	Price	Transactio (Instr. 3 an				, ,	
Common	Stock													132	2(1)		D		
Common Stock													426.368 ⁽²⁾			I	By Trustee of 401(k)		
			Table II - I											wned		<u> </u>	<u>'</u>		
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/Ye	Code (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exer Expiration D	6. Date Exercisabl Expiration Date (Month/Day/Year)		Securities Und Derivative Sect (Instr. 3 and 4)		ount of erlying	8. Price of Derivative Security (Instr. 5)	9. Numb derivativ Securitie Benefici Owned Followin Reporte	re es ally g	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
	n			Code	v	(A)	(D)	Date Exercisable		piration te	Title		ount or liber of res		Transaction(s) (Instr. 4)				
Option (right to buy)	\$31.3							(4)	03/	/09/2004	commo		,067		2,06	57	D		
Option (right to buy)	\$31.3							(4)	11/	/10/2004	commo stock		,333		3,33	33	D		
Option (right to buy)	\$31.3							(4)	04/	/19/2005	commo stock		,000		6,00	00	D		
Option (right to buy)	\$31.3							(4)	03/	/28/2006	commo stock		,040		5,04	10	D		
Option (right to buy)	\$31.3							(4)	03/	/12/2007	commo		247		247	7	D		
Option (right to buy)	\$31.3							(4)	04/	/03/2007	commo		,200		5,20	00	D		
Option (right to buy)	\$31.3							(4)	03/	/01/2008	commo		,000		5,00	00	D		
Option (right to buy)	\$31.3							(4)	03/	/12/2008	commo		178		178	3	D		
Option (right to buy)	\$31.3							(4)	04/	/01/2008	commo		,300		6,30	00	D		
Option (right to buy)	\$31.3							(4)	03/	/11/2009	commo		403		403	3	D		
Option (right to buy)	\$31.3							(4)	03/	/31/2009	commo		,000		7,00	00	D		
Option (right to buy)	\$31.3							(4)	03/	/29/2010	commo		,333		9,33	33	D		
Option (right to	\$31.3							11/16/2004	11/	/15/2011	commo	n 15	5,300		15,3	00	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)				8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)	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		(Instr. 4)		
Option (right to buy)	\$36.66							(3)	11/21/2012	common stock	15,300		15,300	D	
Option (right to buy)	\$24.49							(5)	11/18/2010	common stock	4,000		4,000	D	
Option (right to buy)	\$31.71							(5)	12/09/2011	Common Stock	4,000		4,000	D	
Resticted Stock Units	(6)	07/15/2005		A		27.616 ⁽⁹⁾		(7)	(7)	Common Stock	3,187.494	\$26.47	3,187.494	D	
Resticted Stock Units	(6)	12/14/2005		A		32.395 ⁽⁹⁾		(7)	(7)	Common Stock	3,219.889	\$21.79	3,219.889	D	
Restricted Share Units ⁽⁸⁾	(6)							(7)	(7)	common stock	2,685.61		2,685.61	D	
Share Units	(6)	07/15/2005		A		27.64 ⁽⁹⁾		(7)	(7)	Common Stock	3,894.63	\$26.47	3,894.63	D	
Share Units	(6)	12/14/2005		A		67.61 ⁽⁹⁾		(7)	(7)	Common Stock	3,962.24	\$21.79	3,962.24	D	

Explanation of Responses:

- 1. These shares are held by EquiServe as custodian under the Eastman Kodak Shares Program.
- 2. This amount represents the number of shares in the Eastman Kodak Employee's Savings and Investment Plan for the account of the reporting person. These shares were acquired by the trustee over a period of time at current market prices. These shares were previously reported as units. The number of shares held by each participant fluctuates with the change in stock price, due to the conversion from units to shares.
- 3. Employee stock option granted under the 2000 Omnibus Long-Term Compensation Plan in a transaction exempt under Rule 16b-3. One-third of these options vest on each of the first three anniversaries of the date of grant.
- 4. These options have vested.
- 5. These options vest one-third on each of the first three anniversaries of the date of grant.
- 6. These units convert on a one-for-one basis.
- 7. This date is not applicable to these units.
- 8. The restricted award and dividend equivalents are being reported separately to reflect that the award is restricted and the dividend equivalents are not restricted.
- $9. \ These \ units \ were \ credited \ to \ the \ reporting \ person's \ account \ as \ dividend \ equivalents.$

Remarks:

<u>Laurence L. Hickey, as attorney-</u> <u>in-fact for Michael P. Benard</u> 12/29/2005

** 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.

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