

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A

AMENDMENT TO APPLICATION OR REPORT
Filed Pursuant to Section 13 or 15(d) of
The Securities Exchange Act Of 1934

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

AMENDMENT NO. 2

The undersigned registrant hereby amends the following items, financial statements, exhibits, or other portions of its Annual Report on Form 10-K for the year ended December 31, 1993 as set forth below:

The five exhibits listed below and attached hereto are hereby added to the registrant's Annual Report on Form 10-K for the year ended December 31, 1993.

Exhibits

- (28) A. Eastman Kodak Employees' Savings and Investment Plan Annual Report on Form 11-K for the fiscal year ended December 30, 1993.
- (28) B. Sterling Winthrop Inc. Salaried Employees' Savings Plan Annual Report on Form 11-K for the fiscal year ended December 30, 1993.
- (28) C. Sterling Winthrop Inc. Hourly Employees' Savings Plan Annual Report on Form 11-K for the fiscal year ended December 30, 1993.
- (28) D. L & F Products Employees' Savings Plan I Annual Report on Form 11-K for the fiscal year ended December 30, 1993.
- (28) E. L & F Products Employees' Savings Plan II Annual Report on Form 11-K for the fiscal year ended December 30, 1993.

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

Eastman Kodak Company
(Registrant)

C. Michael Hamilton
General Comptroller

Date: April 29, 1994

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [FEE REQUIRED]

For the fiscal year ended December 30, 1993

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED]

For the transition period from _____ to _____
-----Commission file number 1-87

A. Full title of the plan and the address of the plan, if
different from that of the issuer named below:

EASTMAN KODAK EMPLOYEES'
SAVINGS AND INVESTMENT PLAN

B. Name of issuer of the securities held pursuant to the plan
and the address of its principal executive office:

EASTMAN KODAK COMPANY
343 STATE STREET
ROCHESTER, NEW YORK 14650

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN

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DECEMBER 30, 1993

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REPORT OF INDEPENDENT ACCOUNTANTS

To the Savings and Investment
Plan Committee and the Participants of the
Eastman Kodak Employees' Savings
and Investment Plan

In our opinion, the financial statements and related schedules listed in the index appearing on page 2 of this Annual Report on Form 11-K present fairly, in all material respects, the net assets of the Eastman Kodak Employees' Savings and Investment Plan at December 30, 1993 and 1992, and the changes in its net assets for each of the three fiscal years in the period ended December 30, 1993, in conformity with generally accepted accounting principles. These financial statements are the responsibility of the Plan Administrator; our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the Plan Administrator, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for the opinion expressed above.

PRICE WATERHOUSE

New York, New York
April 4, 1994

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
STATEMENT OF NET ASSETS
(in thousands)

	December 30,	
	1993	1992
Net Assets Available for Benefits:		
Investments at Fair Value:		
Eastman Kodak Company common stock	\$ 320,642	\$ 265,173
Mutual funds	394,507	304,228
U.S. government securities	-	132
Interest in common or collective trusts (pooled) funds	166,829	1,712
Group annuity contracts	2,847,947	2,720,427
Loans to participants	36,761	25,096
Employer contributions receivable	13,109	10,915
Dividends and interest receivable	3,738	3,415
Receivables for securities sold	1,000	-
	-----	-----
Total assets (cost: 1993 - \$3,646,448 1992 - \$3,274,102)	3,784,533	3,331,098
	-----	-----
Distributions payable to participants	11,339	14,399
Accrued expenses	1,423	-
	-----	-----
Total liabilities	12,762	14,399
	-----	-----
Net assets	\$3,771,771	\$3,316,699
	=====	=====

(See accompanying notes to financial statements)

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS
(in thousands)

	For the year ended December 30,		
	1993	1992	1991
	-----	-----	-----
Investment Income:			
Dividends on Eastman Kodak			
Company common stock	\$ 11,415	\$ 13,057	\$ 13,137
Other dividends	5,833	4,196	6,601
Interest	258,763	247,802	232,353
Income from common or			
collective trusts (pooled)			
funds	1,408	-	-
	-----	-----	-----
	277,419	265,055	252,091
Net realized and unrealized			
gains (losses) from investments	122,946	(16,970)	88,143
	-----	-----	-----
	400,365	248,085	340,234
Employer contributions	175,142	157,035	160,707
Distributions to and withdrawals			
by participants	(118,320)	(103,556)	(83,279)
Administrative expenses	(2,115)	-	-
	-----	-----	-----
Increase in net assets	455,072	301,564	417,662
Net assets at beginning of year	3,316,699	3,015,135	2,597,473
	-----	-----	-----
Net assets at end of year	\$3,771,771	\$3,316,699	\$3,015,135
	=====	=====	=====

(See accompanying notes to financial statements)

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DESCRIPTION OF PLAN

The Eastman Kodak Employees' Savings and Investment Plan (the Plan) is a defined contribution plan of a controlled group of corporations consisting of Eastman Kodak Company and certain United States subsidiaries operating in the United States (Kodak). Any employee of these corporations is eligible to participate in the Plan.

The Plan is administered by the Savings and Investment Plan Committee (SIPCO) which is the Plan Administrator and Named Fiduciary. The Trust, forming part of the Plan, is administered by the Boston Safe Deposit and Trust Company (the Plan Trustee). The Plan was amended in 1993 to provide for the payment of certain administrative expenses by the Trust, including fees for attorneys, accountants, investment advisors and the Trustee.

The Plan includes a salary reduction provision allowing eligible employees to defer up to 15% of qualifying compensation as defined in the Plan. The maximum deferral for a Plan year is limited to 15% of the aggregate of wage dividend and qualifying compensation, but not more than the statutory limit of \$8,994 for calendar year 1993 (\$8,728 and \$8,475 for calendar years 1992 and 1991, respectively). Participants' salary deferrals are contributed to the Plan by Kodak on behalf of the participants. All contributions are immediately fully vested. The Plan Trustee will invest the amount contributed to the Plan, as designated by the participant, in common stock of Eastman Kodak Company (Fund A), various equity-oriented mutual funds and interest in common or collective trusts (Fund B), and/or group annuity contracts and interest in common or collective trusts (Fund D). Participants may make transfers among the funds once a month. Fund C (U.S. Government Securities) was discontinued in 1993.

The SIPCO may grant a loan to a participant provided that the aggregate of the participant's loans outstanding will not exceed the lesser of \$50,000 or 50% of the current value of the participant's account. A new loan must be at least \$1,000 and repaid within four years of the date of the loan. In accordance with the Plan provisions, the rate of interest is fixed at the discretion of the SIPCO. Interest is charged at the lesser of the maximum legal rate or the prime rate.

Distributions from the Plan are made under the following circumstances:

1. No portion of an account may be withdrawn without the approval of the SIPCO or its designee. Approval of hardship withdrawals will only be granted in order to meet obligations relating to the payment of substantial medical bills, the purchase of a primary, single family residence, the payment of post secondary educational expenses, or payments to prevent eviction/foreclosure.
2. Upon attaining age 59 1/2, a participant may elect to receive a lump sum cash distribution from the Plan while still actively employed.
3. Upon separation from service with Kodak for any reason except death, the full value of a participant's account is distributed as designated by the participant in a lump sum payment, or in monthly or annual installments. If an appropriate designation is not made by the participant, the account is paid in a lump sum cash payment.

Certain participants who separate from service with Kodak may elect to defer distributions from the Plan up to March 15 of the year after attaining age 70 1/2. This election is available to separated participants who are eligible to receive a retirement income benefit under any defined benefit plan sponsored by Kodak, and to any separated participants who have an account balance of more than \$3,500 when leaving Kodak.

4. In the event of death, the value of a participant's account is paid in a lump sum to a designated beneficiary, if any, or to the decedent's estate, except that if there is a surviving spouse, then the entire sum will be paid to such spouse unless the spouse consents to the beneficiary designation of the participant.
5. The Plan Trustee is authorized to honor "qualified domestic relations orders" issued and served in accordance with Section 414(p) of the Internal Revenue Code.

While Kodak expects to continue the Plan, it has the right to discontinue contributions and amend or terminate the Plan at any time. In the event that contributions to the Plan are discontinued, the Plan Trustee will continue to administer the Trust. In the event of the termination of the Trust as a result of or incident to termination of the Plan, the value of the participants' accounts will be paid in accordance with the provisions of the Plan.

SUMMARY OF ACCOUNTING POLICIES

The Plan operates on a fiscal year ending December 30.

The Plan's financial statements have been prepared on the accrual basis of accounting.

The Group Annuity Contracts included in the Fixed Income Fund are valued at cost plus interest reinvested. Interest in common or collective trusts (pooled) funds reflect market values as certified by the managers of such funds. Fair values of all other investments were based upon market quotations, if available, at December 30, 1993 and 1992 or, if not available, upon amounts believed by the SIPCO to be realizable at that time.

Employer contributions represent qualifying compensation withheld from the participants by Kodak for contribution to the Plan.

INVESTMENT POLICY

All contributions are paid to the Plan Trustee. No bond is furnished by the Trustee in connection with the custody of security investments or other assets of the Plan.

Fund A consists primarily of Kodak Stock. Purchases of Kodak Stock are made throughout the year in a systematic manner. During 1993, the Trustee purchased 1,003,007 shares (1,435,663 shares in 1992 and 500,572 shares in 1991) of Kodak Stock for Fund A at an average price of \$52.29 per share (\$41.07 per share in 1992 and \$40.93 per share in 1991) and sold 1,841,351 shares in 1993 (939,476 shares in 1992 and 1,137,765 shares in 1991) at an average price of \$52.84 per share (\$44.68 in 1992 and \$42.86 in 1991).

Fund B consists primarily of investments in U.S. stocks made through mutual funds, group trusts, or separate accounts, all of which are selected by an Investment Manager appointed by the SIPCO.

With respect to Fund D, the Trustee invests primarily in contracts with various financial institutions. Effective annual yields on these contracts ranged between 4.5% and 13.5% depending on the date of the contribution, transfer or rollover. In addition, the Trustee invests in interest in common or collective trusts (pooled) funds, which are broadly diversified portfolios of fixed income investments managed actively by an investment manager appointed by the SIPCO. The blending of earnings in Fund D produced an effective yield of approximately 9.3% in 1993 (10.1% in 1992 and 10.4% in 1991).

The Trustee is authorized to keep any portion of any of the foregoing funds in cash or liquid investments as it may deem advisable.

All dividends, interest or gains derived from investments in each Fund are reinvested in the respective Fund by the Trustee.

The Trustee also makes loans to participants and holds the related notes as assets of Funds A and B. Loans cannot be made from Fund D.

Interest income earned on loans to participants for the fiscal years ended December 30 are:

	(in thousands)		
	1993	1992	1991
	-----	-----	-----
Fund A	\$ 793	\$ 802	\$ 975
Fund B	1,114	863	788
	-----	-----	-----
Total	\$1,907	\$1,665	\$1,763
	=====	=====	=====

For purposes of Form 5500 the interest income shown above is disclosed in interest from other loans.

The number of participants in each fund was as follows:

	December 30,	
	-----	-----
	1993	1992
	----	----
Kodak Stock (Fund A)	25,195	25,590
Diversified Fund (Fund B)	27,394	23,286
U.S. Government Securities (Fund C)	0	24
Fixed Income Fund (Fund D)	67,399	66,511

The total number of participants in the Plan was less than the sum of the number of participants shown above because many participants invest in more than one fund.

NET REALIZED AND UNREALIZED GAINS (LOSSES) FROM INVESTMENTS

Components of net realized and unrealized gains (losses) from investments and proceeds from sales of investments for the fiscal years ended on December 30 are:

(in thousands)

	Realized gains (losses) from investments -----	Unrealized gains (losses) from investments -----	Net Realized and Unrealized gains (losses) from investments -----	Proceeds from sales of investments -----
1993				
Eastman Kodak Company common stock	\$22,538	\$ 78,627	\$101,165	\$ 97,295
Other securities	13,038	8,743	21,781	244,948
	-----	-----	-----	-----
	\$35,576	\$ 87,370	\$122,946	\$342,243
	=====	=====	=====	=====
1992				
Eastman Kodak Company common stock	\$(2,084)	\$(42,552)	\$(44,636)	\$ 41,979
Other securities	4,731	22,935	27,666	18,635
	-----	-----	-----	-----
	\$ 2,647	\$(19,617)	\$(16,970)	\$ 60,614
	=====	=====	=====	=====
1991				
Eastman Kodak Company common stock	\$ 1,544	\$ 40,693	\$ 42,237	\$ 48,761
Other securities	8,827	37,079	45,906	16,624
	-----	-----	-----	-----
	\$10,371	\$ 77,772	\$ 88,143	\$ 65,385
	=====	=====	=====	=====

Consistent with Department of Labor regulations, the components of net realized and unrealized gains and losses from investments are calculated for purposes of Form 5500 based on an investment's current value at the beginning of the year, or acquisition cost if acquired during the year (revalued cost). For purposes of determining realized gains and losses, the revalued cost of investments sold are determined based upon a weighted average basis.

UNIT VALUES AND PARTICIPANT UNITS
(in thousands, except per unit data)

Following are the funds' month-end unit values and participants' units as calculated by the Trustee.

	Fund A		Fund B		Fund C		Fund D	
	Unit Value	Units	Unit Value	Units	Unit Value	Units	Unit Value	Units
1993								

January	\$11.6022	29,826	\$15.2151	22,312			\$10.9728	248,386
February	12.5287	25,414	15.2131	23,334			11.0507	252,061
March	12.6610	24,506	15.6151	24,258			11.1379	252,100
April	11.4281	24,280	15.3291	25,079			11.2274	254,506
May	12.2023	25,727	15.7814	25,572			11.3092	252,561
June	11.8110	25,545	15.8692	25,641			11.3936	252,786
July	12.6277	26,461	15.9268	25,815			11.4842	251,677
August	14.4118	26,162	16.4789	26,084			11.5684	252,219
September	14.0341	24,532	16.5983	26,238			11.6523	254,184
October	14.8290	24,517	16.9398	26,258			11.7408	254,195
November	14.4884	24,189	16.6403	26,695			11.8184	254,029
December	13.4357	25,249	17.0687	27,064			11.9090	251,930
1992								

January	\$11.1986	27,976	\$13.5147	17,856	\$8.3554	21	\$ 9.9841	250,455
February	10.0490	27,332	13.8036	18,266	8.3878	20	10.0579	250,804
March	9.1941	27,973	13.5865	18,640	8.3657	19	10.1381	249,822
April	8.9752	30,021	13.5442	19,521	8.4350	19	10.2187	250,062
May	9.1352	32,023	13.6614	19,683	8.5349	19	10.3024	248,338
June	9.1913	32,060	13.4016	19,896	8.6355	19	10.3835	248,623
July	9.9376	31,742	13.7658	20,130	8.7602	19	10.4730	248,794
August	10.2128	30,112	13.5473	20,355	8.8477	19	10.5517	250,572
September	10.2715	29,543	13.7555	20,595	8.9525	19	10.6334	250,956
October	9.4702	28,896	13.9287	20,479	8.8686	19	10.7209	252,030
November	9.8028	30,093	14.5731	20,693	8.8445	19	10.8009	250,930
December	9.4699	29,825	14.8345	22,320	8.7778	18	10.8827	248,373

INVESTMENTS

The following table represents investments having a fair value equal to or greater than 5% of net assets at December 30, 1993:

(in thousands)

Investment -----	Maturity Date -----	Interest Rate -----	Principal Amount or Shares -----	Cost -----	Fair Value -----
Eastman Kodak Company common stock	N/A	N/A	5,713	\$236,853	\$ 320,642
John Hancock Life Ins. GAC #4481	3/1/1999	8.84%	\$308,392	308,392	308,392
Prudential GAC #5480-212	3/1/1998	9.21%	\$209,736	209,736	209,736
John Hancock Life Ins. GAC #5702	10/1/2001	10.1%	\$217,433	217,433	217,433
TOTAL				----- \$972,414 =====	----- \$1,056,203 =====

FEDERAL INCOME TAX STATUS

In February 1988, the Plan received a favorable tax determination letter from the Internal Revenue Service. The Plan has been amended since receiving such letter. The Plan Administrator believes that the Plan continues to be in compliance with the applicable requirements of the Internal Revenue Code and, accordingly, participants' contributions to the Plan and earnings thereon are not taxable to a participant until distributed, subject to certain Internal Revenue Code limitations.

SUBSEQUENT EVENT

On December 31, 1993, Kodak spun-off its worldwide chemical business through a dividend to its shareowners, following receipt of a ruling from the Internal Revenue Service that the transaction will be tax-free to Kodak and its U.S. shareowners. For every four Kodak shares owned, shareowners received one share of Eastman Chemical Company (ECC). Subsequent to the spin-off, account balances of participants who are ECC employees (ECC Participants) were transferred to newly created funds within the Plan that are managed by Fidelity Management Trust Company, the Trustee for ECC Participants. It is the intent of the Plan Trustee to sell the shares of ECC remaining in Fund A and acquire shares of Kodak with the proceeds in 1994.

Effective January 1, 1994, all salary deferrals of ECC Participants will be contributed to the Eastman Investment Plan (EIP).

The Plan administrators of the Plan and EIP expect to request tax determination letters from the Internal Revenue Service pursuant to the requirements of the Tax Reform Act of 1986. Upon receiving such determination letters, the account balances of ECC Participants will be transferred to EIP.

* * * * *

Schedule I

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
 SCHEDULE OF INVESTMENTS
 December 30, 1993
 (in thousands)

Description -----	Principal Amount or Shares -----	Cost ----	Fair Values -----
KODAK STOCK (FUND A)			
Eastman Kodak Company common stock =====	5,713 =====	\$236,853	\$320,642
Common/Collective Trust			
TBC Inc. Daily Liquidity Fund	\$ 945	\$ 945 =====	\$ 945 =====
DIVERSIFIED FUND (FUND B)			
Mutual Funds			
Acorn Fund Inc.	321	\$ 14,147	\$ 4,433
Babson Enterprises Fd Inc.	1,667	24,336	27,377
Clipper Fund Inc.	380	17,017	18,901
Equity Portfolio Income Sh Ben Int	1,437	17,622	21,443
Evergreen Ltd. Market Fund	609	10,588	13,046
Evergreen Val Tim Fd Sh Ben Inc.	1,346	16,923	21,808
FPA Paramount Fd Inc.	1,513	19,737	22,602
FPA Perennial Fund Inc.	925	19,340	21,952
Harbor Fd Cap Appreciation Fd	1,027	16,502	16,758
Janus Inv't Fd Venture Fd	512	21,834	27,329
Lazard Special Equity Fund	1,185	17,138	21,505
Lindner Dividend Fund Inc.	762	18,194	21,638
Lindner Fund Inc.	921	17,661	21,923
Montgomery Small Cap Fund	1,585	20,417	26,533
Mutual Qualified Income Fund	744	16,429	20,021
Pennsylvania Mutual Fund Inc.	2,483	17,687	21,927
Sequoia Fund Inc.	390	18,922	21,371
Vanguard Equity Income Fd Inc.	1,581	19,760	21,674
Vanguard/Primecap Fund Inc.	1,211	16,711	22,266
		-----	-----
Total		\$340,965 =====	\$394,507 =====
Common/Collective Trusts			
Dynamic Equity Fund	43	\$ 10,000	\$ 10,262
TBC Inc. Daily Liquidity Fund	\$ 4,772	4,772	4,772
		-----	-----
Total		\$ 14,772 =====	\$ 15,034 =====

Schedule I (Cont'd)

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
 SCHEDULE OF INVESTMENTS
 December 30, 1993
 (in thousands)

Principal	Amount or	Cost	Fair
Description	Shares	-----	Values
-----	-----	-----	-----
FIXED INCOME FUND (FUND D)			
Group Annuity Contracts			
Aetna Life Insurance Co.	\$ 697,712	\$ 697,712	\$ 697,712
Equitable Life Assurance Society of the United States	44,629	44,629	44,629
John Hancock Mutual Life Insurance Co.	1,078,153	1,078,153	1,078,153
Metropolitan Life Insurance Co.	140,504	140,504	140,504
New England Mutual Life Insurance Co.	80,367	80,367	80,367
Provident National Assurance Co.	136,768	136,768	136,768
The Prudential Life Insurance Co. of America	262,515	262,515	262,515
Continental Assurance Co.	256,308	256,308	256,308
The First National Bank of Boston	83,798	83,798	83,798
Mitsubishi Bank Limited	67,193	67,193	67,193
Total		----- \$2,847,947 =====	----- \$2,847,947 =====
Common/Collective Trusts			
Mgt. Public Bd Fund	383	\$ 104,044	\$ 104,622
J.P. Morgan & Co. Inc. Mtg. Fund	81	30,298	30,253
J.P. Morgan Private Placement Fund	36	15,149	15,108
Mgt. Liquidity Fund	\$ 842	842	842
TBC Inc. Daily Liquidity Fund	\$ 25	25	25
Total		----- \$ 150,358 =====	----- \$ 150,850 =====

Schedule II

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
 ALLOCATION OF NET ASSETS TO INVESTMENT FUNDS
 December 30, 1993
 (in thousands)

	Kodak Stock (Fund A) -----	Diversified Fund (Fund B) -----	U.S. Government Securities (Fund C) -----	Fixed Income Fund (Fund D) -----
Investments at Fair Value:				
Eastman Kodak Company common stock	\$320,642			
Mutual funds		\$394,507		
U.S. government securities			\$ 0	
Interest in common or collective trusts (pooled) funds	945	15,034		\$ 150,850
Group annuity contracts				2,847,947
Loans to participants	14,168	22,593		
Employer contributions receivable	742	2,749		9,618
Dividends and interest receivable	2,772	933		33
Receivables for securities sold		1,000		
Total assets	----- 339,269 -----	----- 436,816 -----	----- 0 -----	----- 3,008,448 -----
Distributions payable to participants	978	656		9,705
Accrued expenses	1	123		1,299
Transfers among funds	(12,045)	(181)		12,226
Total liabilities and transfers	----- (11,066) -----	----- 598 -----	----- ----- -----	----- 23,230 -----
Net assets	----- \$350,335 =====	----- \$436,218 =====	----- \$ 0 =====	----- \$2,985,218 =====

Schedule II (Cont'd)

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
 ALLOCATION OF NET ASSETS TO INVESTMENT FUNDS
 December 30, 1992
 (in thousands)

	Kodak Stock (Fund A) -----	Diversified Fund (Fund B) -----	U.S. Government Securities (Fund C) -----	Fixed Income Fund (Fund D) -----
Investments at Fair Value:				
Eastman Kodak Company common stock	\$265,173			
Mutual funds		\$304,228		
U.S. government securities			\$132	
Interest in common or collective trusts (pooled) funds	1,136	544	32	
Group annuity contracts				\$2,720,427
Loans to participants	10,782	14,313	1	
Employer contributions receivable	587	1,751		8,577
Dividends and interest receivable	3,359	28	2	26
Total assets	----- 281,037 -----	----- 320,864 -----	----- 167 -----	----- 2,729,030 -----
Distributions payable to participants	1,310	1,669	9	11,411
Transfers among funds	(2,712)	(11,931)		14,643
Total liabilities and transfers	----- (1,402) -----	----- (10,262) -----	----- 9 -----	----- 26,054 -----
Net assets	=====	=====	=====	=====

Schedule III

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
 ALLOCATION OF CHANGES IN NET ASSETS TO INVESTMENT FUNDS
 For the year ended December 30, 1993
 (in thousands)

	Kodak Stock (Fund A) -----	Diversified Fund (Fund B) -----	U.S. Government Securities (Fund C) -----	Fixed Income Fund (Fund D) -----
Investment Income:				
Dividends on Eastman Kodak Company common stock	\$ 11,415			
Other dividends		\$ 5,833		
Interest	838	1,224	\$ 4	\$ 256,697
Income from common or collective trusts (pooled) funds				1,408
	----- 12,253	----- 7,057	----- 4	----- 258,105
Net realized and unrealized gains (losses) from investments	101,164	21,788	1	(7)
	----- 113,417	----- 28,845	----- 5	----- 258,098
Employer contributions	9,218	32,106		133,818
Transfers among funds	(43,783)	54,409	(162)	(10,464)
Distributions to and withdrawals by participants	(10,900)	(9,837)		(97,583)
Administrative expenses	(56)	(431)	(1)	(1,627)
	----- 67,896	----- 105,092	----- (158)	----- 282,242
Increase (Decrease) in net assets	67,896	105,092	(158)	282,242
Net assets at beginning of year	282,439	331,126	158	2,702,976
	----- 282,439	----- 331,126	----- 158	----- 2,702,976
Net assets at end of year	\$350,335	\$436,218	\$ 0	\$2,985,218
	=====	=====	=====	=====

Schedule III (Cont'd)

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
 ALLOCATION OF CHANGES IN NET ASSETS TO INVESTMENT FUNDS
 For the year ended December 30, 1992
 (in thousands)

	Kodak Stock (Fund A) -----	Diversified Fund (Fund B) -----	U.S. Government Securities (Fund C) -----	Fixed Income Fund (Fund D) -----
Investment Income:				
Dividends on Eastman Kodak Company common stock	\$ 13,057			
Other dividends		\$ 4,196		
Interest	901	963	\$ 10	\$ 245,928
	----- 13,958	----- 5,159	----- 10	----- 245,928
Net realized and unrealized gains (losses) from investments	(44,636)	27,666		
	----- (30,678)	----- 32,825	----- 10	----- 245,928
Employer contributions	8,430	21,076		127,529
Transfers among funds	15,447	49,215	(21)	(64,641)
Distributions to and withdrawals by participants	(10,662)	(7,662)	(11)	(85,221)
	----- (17,463)	----- 95,454	----- (22)	----- 223,595
Increase (Decrease) in net assets				
Net assets at beginning of year	299,902	235,672	180	2,479,381
	----- \$282,439	----- \$331,126	----- \$158	----- \$2,702,976
Net assets at end of year	=====	=====	=====	=====

Schedule III (Cont'd)

EASTMAN KODAK EMPLOYEES' SAVINGS AND INVESTMENT PLAN
 ALLOCATION OF CHANGES IN NET ASSETS TO INVESTMENT FUNDS
 For the year ended December 30, 1991
 (in thousands)

	Kodak Stock (Fund A) -----	Diversified Fund (Fund B) -----	U.S. Government Securities (Fund C) -----	Fixed Income Fund (Fund D) -----
Investment Income:				
Dividends on Eastman Kodak Company common stock	\$ 13,137			
Other dividends		\$ 6,601		
Interest	1,116	877	\$ 12	\$ 230,348
	----- 14,253	----- 7,478	----- 12	----- 230,348
Net realized and unrealized gains from investments	42,237	45,899	7	
	----- 56,490	----- 53,377	----- 19	----- 230,348
Employer contributions	9,350	14,111		137,246
Transfers among funds	(47,014)	35,648		11,366
Distributions to and withdrawals by participants	(10,130)	(5,793)		(67,356)
	----- 8,696	----- 97,343	----- 19	----- 311,604
Increase in net assets	8,696	97,343	19	311,604
Net assets at beginning of year	291,206	138,329	161	2,167,777
	----- \$299,902	----- \$235,672	----- \$180	----- \$2,479,381
Net assets at end of year	=====	=====	=====	=====

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 33-36731) of Eastman Kodak Company of our report dated April 4, 1994 relating to the Eastman Kodak Employees' Savings and Investment Plan financial statements appearing on page 3 of this Annual Report on Form 11-K.

PRICE WATERHOUSE

New York, New York

April 29, 1994

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [FEE REQUIRED]

For the fiscal year December 30, 1993

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED]

For the transition period from _____ to _____

Commission file number 1-87

A. Full title of the plan and the address of the plan, if
different from that of the issuer named below:

STERLING WINTHROP INC.

SALARIED EMPLOYEES' SAVINGS PLAN

90 Park Avenue

New York, New York 10016

B. Name of issuer of the securities held pursuant to the
plan and the address of its principal executive office:

EASTMAN KODAK COMPANY

343 State Street

Rochester, New York 14650

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REPORT OF INDEPENDENT ACCOUNTS

To the Sterling Winthrop Inc. Salaried Employees'
Savings Plan Committee and the
Participants of the Salaried
Employees' Savings Plan

In our opinion, the accompanying statement of net assets available for plan benefits and the related statement of changes in net assets available for plan benefits present fairly, in all material respects, the net assets available for plan benefits of the Sterling Winthrop Inc. Salaried Employees' Savings Plan at December 30, 1993, and the changes in net assets available for plan benefits for the year then ended, in conformity with generally accepted accounting principles. These financial statements are the responsibility of the Plan Administrator; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the Plan Administrator, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

We have previously audited, in accordance with generally accepted auditing standards, the statement of net assets available for plan benefits as of December 30, 1992 and the related statement of changes in net assets available for plan benefits for the year then ended (not presented herein) and in our report dated April 1, 1993 we expressed an unqualified opinion on those financial statements. In our opinion, the information set forth in the accompanying condensed statement of net assets available for plan benefits as of December 30, 1992 and the condensed statement of changes in net assets available for plan benefits for the year ended December 30, 1992, when read in conjunction with the financial statements from which it has been derived, is fairly stated in all material respects in relation thereto.

PRICE WATERHOUSE

New York, New York
April 22, 1994

STERLING WINTHROP INC.

 SALARIED EMPLOYEES' SAVINGS PLAN

 STATEMENT OF NET ASSETS

 AVAILABLE FOR PLAN BENEFITS

DECEMBER 30

 1993 1992

Investment in the
 net assets of the Sterling
 Winthrop Inc. Employees'
 Savings Plan Trust, at
 fair value (Note 4):

Eastman Kodak Company Fund	\$ 56,091,595	\$ 41,202,874
Bankers Trust Short-Term Fund	---	10,469,496
Bankers Trust Fixed Income Fund	---	14,476,349
Bankers Trust Equity Index Fund	---	25,764,878
Bankers Trust GIC Fund	---	24,647,522
Fidelity Asset Manager Fund	1,286,627	---
Fidelity Asset Manager: Growth Fund	1,442,037	---
Fidelity Institutional Short-Intermediate Government Portfolio Fund	24,295,976	---
Fidelity Contrafund	1,938,371	---
Fidelity Growth & Income Portfolio Fund	31,662,046	---
Fidelity Asset Manager: Income Fund	249,093	---
Fidelity Magellan Fund	2,272,357	---
Fidelity Blended GIC Fund	26,145,934	---
	-----	-----
Net Assets Available for Plan Benefits	\$145,384,036	\$116,561,119
	=====	=====

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.

SALARIED EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 30, 1993

	Bankers Trust					Sub-Total
	Eastman Kodak Company Fund	Short-Term Fund	Fixed Income Fund	Equity Index Fund	GIC Fund	
Contributions:						
Participants	\$ 2,818,117	\$ 771,427	\$ 1,355,441	\$ 3,075,757	\$ 2,451,097	\$ 10,471,839
Transfer from other tax-qualified retirement plans	51,357	24,582	134,438	152,880	313,529	676,786
Employer	1,161,829	262,951	418,681	917,893	704,258	3,465,612
Investment Income:						
Investment and dividends	1,568,812	263,081	684	1,495	367,129	2,201,201
Net appreciation (depreciation) of investments	4,954,712	0	738,434	2,038,896	1,160,603	8,892,645
Total Income	10,554,827	1,322,041	2,647,678	6,186,921	4,996,616	25,708,083
Withdrawals by participants	4,702,513	1,817,220	2,431,704	2,119,511	4,339,226	15,410,174
Increase (Decrease) in net assets	5,852,314	(495,179)	215,974	4,067,410	657,390	10,297,909
Net assets available for plan benefits at beginning of year	41,202,874	10,469,496	14,476,349	25,764,878	24,647,522	116,561,119
Net asset transfers:						
Trustee	(42,243,184)	(10,030,608)	(14,499,150)	(32,519,753)	(27,566,333)	(126,859,028)
Interfund transfer	(4,812,004)	56,291	(193,173)	2,687,465	2,261,421	0
Net assets available for plan benefits at end of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.
SALARIED EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 30, 1993

	Fidelity Investments					Sub-Total
	Balance From Prior Page	Eastman Company Fund	Kodak Fund	Growth & Income Fund	Short-Intermed. Gov't Fund	
Contributions:						
Participants	\$ 10,471,839	\$ 746,620	\$ 758,664	\$ 674,320	\$ 230,571	\$ 12,882,014
Transfer from other tax-qualified retirement plans	676,786	13,120	11,619	6,402	47,706	755,633
Employer	3,465,612	311,192	185,278	49,338	95,913	4,107,333
Investment Income:						
Investment and dividends	2,201,201	505,430	940,965	484,422	19,000	4,151,018
Net appreciation (depreciation) of investments	8,892,645	11,964,171	(505,750)	(267,089)	8,837	20,092,814
Total Income	25,708,083	13,540,533	1,390,776	947,393	402,027	41,988,812
Withdrawals by participants	15,410,174	141,232	49,961	209,297	31	15,810,695
Increase (Decrease) in net assets	10,297,909	13,399,301	1,340,815	738,096	401,996	26,178,117
Net assets available for plan benefits at beginning of year	116,561,119	0	0	0	0	116,561,119
Net asset transfers:						
Trustee	(126,859,028)	42,243,184	32,519,753	24,529,758	0	(27,566,333)
Interfund transfer	0	449,110	(2,198,522)	(971,878)	884,631	(1,836,659)
Net assets available for plan benefits at end of year	\$ 0	\$56,091,595	\$31,662,046	\$24,295,976	\$1,286,627	\$113,336,244

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.
SALARIED EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 30, 1993

For the Year Ended
December 30, 1992

Fidelity Investments

	Balance Prior	From Page	Asset Manager Inc. Fund	Asset Manager Growth	Blended Fund	GIC Fund	Contrafund	Magellan Fund	Total	Total
Contributions:										
Participants	\$ 12,882,014		\$ 90,606	\$ 405,959	\$	0	\$ 378,787	\$ 616,561	\$ 14,373,927	\$ 12,223,923
Transfer from other tax-qualified retirement plans	755,633	3,409	62,286	0	8,274	28,271	857,873	787,777		
Employer	4,107,333	38,151	160,082	0	139,675	240,615	4,685,856	5,986,956		
Investment Income:										
Interest and dividends	4,151,018	2,029	21,902	298,453	95,744	43,544	4,612,690	2,493,598		
Net appreciation (depreciation) of investments	20,092,814	289	21,044	168,143	(67,131)	(8,611)	20,206,548	(3,197,093)		
Total Income	41,988,812	134,484	671,273	466,596	555,349	920,380	44,736,894	18,295,161		
Withdrawals by participants	15,810,695	2	139	101,584	709	848	15,913,977	6,874,613		
Increase (Decrease) in net assets	26,178,117	134,482	671,134	365,012	554,640	919,532	28,822,917	11,420,548		
Net assets available for plan benefits at beginning of year	116,561,119	0	0	0	0	0	116,561,119	105,140,571		
Net asset transfer:										
Trustee	(27,566,333)	0	0	27,566,333	0	0	0	0		
Interfund transfer	(1,836,659)	114,611	770,903	(1,785,411)	1,383,731	1,352,825	0	0		
Net assets available for plan benefits at end of year	\$113,336,244	\$249,093	\$1,442,037	\$26,145,934	\$1,938,371	\$2,272,357	\$145,384,036	\$116,561,119		

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.
SALARIED EMPLOYEES' SAVINGS PLAN
Notes to Financial Statements

NOTE 1 - DESCRIPTION OF THE PLAN

The Sterling Winthrop Inc. (formerly Sterling Drug Inc.) (the "Company") Salaried Employees' Savings Plan (the "Plan") was approved by the Board of Directors of the Company on October 7, 1983. Participation in the Plan by eligible salaried employees commenced on January 1, 1984. Since the Plan is an individual account plan, it is not subject to the funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA). Furthermore, it does not require termination insurance, nor does it need to include the statutory provisions dealing with the allocation of assets upon termination.

The Plan is administered by a committee, consisting of not less than three members, appointed by the Company's Board of Directors (the "Committee").

The Plan assets are invested in investment funds pursuant to the Sterling Winthrop Inc. Employees' Savings Plan Trust (the "Trust" or "Master Trust"), a master trust arrangement, for which statements of net assets available for Plan benefits and changes in net assets available for Plan benefits are included in Note 4. The Trust also includes the assets of the Sterling Winthrop Inc. Hourly Employees' Savings Plan. Effective October 1, 1993, the funds are managed by Fidelity Management Trust Company (the "Trustee"). Prior to October 1, 1993, the funds were managed by Bankers Trust.

Participation in the Plan is voluntary. Full-time salaried employees of the Company are eligible to participate in the Plan upon completion of three months of employment. Part-time salaried employees are eligible after twelve months of employment. Participants contribute to the Plan each pay period either 1%, 2%, 3%, 4%, 5% or 6% of base salary in whole percentages. These are the basic contributions. In addition, participants may elect to contribute to the Plan each pay period an amount equal to no less than 1% and no more than 10% of base salary, provided that the percentage is a whole number. These are the supplemental contributions. The basic and supplemental contributions may be made as tax-deferred contributions, non-tax-deferred contributions, or a combination of both. The tax-deferred portion of these contributions will be subject to federal income taxes payable by the participant when they are withdrawn or distributed. Participants may change the amount of their basic and supplemental contributions in the next available payroll cycle (Payroll cycle is generally semi-monthly). Any change in contributions will commence as of the first payroll period subsequent to notification given to the Company. Participants' contributions are paid to the Plan Trustee as soon as possible subsequent to each payroll cycle.

Effective January 1, 1992, salaried employees who are nonresident aliens of the United States, who are working outside the United States, who are classified under personnel guidelines as foreign service employees and who are paid on the United States payroll constitute a class of employees eligible to participate in the Plan in the same manner as all other eligible classes of employees. However, basic and supplemental contributions may only be made as non-tax-deferred contributions.

Participants are 100% vested in their Basic and Supplemental contributions at the time the contributions are made.

Effective October 1, 1993, participants are 100% vested in all future Company contributions in accordance with the following vesting schedules:

Years of Service	Vesting Percentage
-----	-----
1 Year	20%
2 Years	40%
3 Years	60%
4 Years	80%
5 Years	100%

Until September 30, 1993, Company contributions to participants are vested on the basis of a "Class Year" vesting schedule. Effective October 1, 1993, participants vested benefits will be based on the higher amounts produced by the above vesting schedule or the prior "Class Year" vesting schedule.

The Company contributes to the Plan on each participant's behalf an amount equal to (i) 100% of that portion of the participants' Basic Contributions which is equal to 2% of base salary, plus (ii) 25% of that portion of the participant's Basic Contributions which is in excess of 2% of base salary up to a maximum of 6%. The Company's contributions are made at least monthly in cash or in shares of Kodak Common Stock. Any forfeiture resulting from participants' withdrawals before such participants have attained a vested interest in prior Company contributions will be used to reduce future Company contributions. Any Kodak Common Stock will be contributed at a price per share valued at the closing market price of Kodak Common Stock on the New York Stock Exchange on the nearest day before the day such stock is delivered to the Trustee upon which at least one sale of such stock takes place on such Exchange.

The basic and supplemental contributions and the Company's contributions made on the participants' behalf are invested in one or more of the Investment Funds. Effective October 1, 1993, participants elect to have these contributions invested in any whole percentage in one or more of the Investment Funds. Participants may change their elections or transfer prior investments among the various Investment Funds at any time during the year. Effective December 1993, any change in investment instructions will take effect no later than the following day after notification is given to the Trustee.

Effective December 1, 1993, a participant may borrow up to one-half of their vested account balance up to a maximum of \$50,000. Loans are secured by up to 50% of the participants' vested interest in the Plan. All loans must be repaid within five years except for those used to acquire a principal residence. Loans bear interest at the prime interest rate in effect as of the date on which the loan is made.

Dividends paid on shares of Kodak's Common Stock are credited to each participants account and used by the Trustee to purchase additional shares for the participant. Interest earned and dividends paid are credited to each participant's account and reinvested in the respective fund.

Distributions to participants from the Eastman Kodak Company Fund are made in full shares of Kodak Common Stock and cash in lieu of fractional shares unless the Committee, at its discretion, elects to make the entire payment in cash. Distributions from the other funds are made in cash.

Distributions from the Plan are made at termination of employment, retirement, death or disability. The Company's contributions are fully vested in the event of retirement, death or disability, and are subject to the vesting schedule for termination of employment.

Quarterly, participants receive statements showing the number of shares of Kodak Common Stock in their account and the total value of their account as of the date of the statement. Participants' accounts are maintained on a unit basis for the Fidelity Institutional Short-Intermediate Government Portfolio Fund, Fidelity Growth & Income Portfolio Fund, Fidelity Contrafund, Fidelity Magellan Fund, Fidelity Asset Manager: Income Fund, Fidelity Asset Manager Fund, Fidelity Asset Manager: Growth Fund and the Fidelity Blended GIC Fund and on a share plus uninvested cash and accrued income basis for the Eastman Kodak Company Fund.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies consistently followed in the preparation of the Plan's and Trust's financial statements.

Basis of accounting:

The financial statements of the Plan and Master Trust have been prepared on an accrual basis.

Valuation of investments:

All investments are carried at market value. Market values are based upon published quotations, except for investments in commingled funds administered by the Trustee. These investments are included at market values supplied by the Trustee. The cost of Trust investments is determined on the basis of average cost per unit or share. Net assets and net investment income of the Trust are allocated to the Plan based upon the number of shares/units held, purchased and sold on behalf of participants in the Plan.

Income and expense recognition:

All expenses of the Plan and its administration, including brokers' commissions, are paid by the Company. Dividend income is recorded on the ex-dividend date and interest income is recorded as earned.

NOTE 3 - TRUSTEE TRANSFER

In an effort to improve the management and performance of the Master Trust's assets, the Committee terminated the former trustee agreement with Bankers Trust Company ("Bankers Trust") and entered into a new trustee agreement and master trust arrangement with Fidelity Management Trust Company ("Fidelity") effective October 1, 1993. During October and November 1993, all Master Trust assets held by Bankers Trust were transferred to corresponding Fidelity funds. All Bankers Trust assets, with the exception of the Kodak common stock and the GIC contracts, were converted to cash and cash equivalents to facilitate this transfer.

The information related to the Plan's proportionate share of the transfer of the Kodak common stock is as follows:

Cost of net assets	\$38,303,327
Unrealized appreciation	3,939,857

Fair value of net assets	\$42,243,184
	=====

Note 4 - Investment in the Sterling Winthrop Inc. Employee's Savings Plan Master Trust

The statement of net assets and changes in net assets of the Master Trust are as follows:

December 30, 1993					

Fidelity Investments					

	Eastman Kodak Company Fund	Growth & Income Fund	Short-Intermed. Gov't Fund	Asset Manager Fund	Sub-Total

Assets:					
Eastman Kodak Company common stock	\$60,335,350				\$ 60,335,350
Bankers Trust Company					

Bankers Trust Company Directed Account STIF					0
Bankers Trust Company Discretionary Account STIF					0
Bankers Trust Company U.S. Government and Agency Bond Fund					0
Bankers Trust Company Equity Fund					0
GIC Fund					0
Fidelity					

U.S. Government Reserve Poole Growth and Income Fund	639,181				639,181
Short-Intermediate Government Fund		\$31,558,944			31,558,944
Asset Manager Fund			\$24,426,941		24,426,941
Asset Manager - Income Fund				\$1,285,421	1,285,421
Asset Manager - Growth Fund					0
Blended GIC Fund					0
Contrafund					0
Magellan Fund					0
Contributions receivable	9,425	6,376	6,577	2,850	25,228
Dividends/interest receivable	528,650		65,890		594,540
Receivable/(payable)on investment sold/purchased	89,541				89,541
Payable to Sterling Winthrop Inc.					0
Withdrawals payable to participants					0
Loans receivable from participants	244,141	160,922	126,066	1,311	532,440
	-----	-----	-----	-----	-----
Total Master Trust Net Assets	\$61,846,288	\$31,726,242	\$24,625,474	\$1,289,582	\$119,487,586
	=====	=====	=====	=====	=====

Note 4, continued

The statements of net assets and changes in net assets of the Master Trust are as follows:

December 31, 1993						
Fidelity Investments						
Balance From Asset Manager	Asset Manager	Blended GIC				
Prior Page	Income Fund	Growth Fund	Fund	Contrafund	Sub-Total	
Assets:						
Eastman Kodak Company common stock	\$ 60,335,350					\$ 60,335,350
Bankers Trust Company						
Bankers Trust Company Directed Account STIF	0					0
Bankers Trust Company Discretionary Account STIF	0					0
Bankers Trust Company U.S. Government and Agency Bond Fund	0					0
Bankers Trust Company Equity Fund	0					0
GIC	0					0
Fidelity						
U.S. Government Reserve Pool	639,181					639,181
Growth and Income Fund	31,558,944					31,558,944
Short-Intermediate Government Fund	24,426,941					24,426,941
Asset Manager Fund	1,285,421					1,285,421
Asset Manager - Income Fund	0	\$248,612				248,612
Asset Manager - Growth Fund	0		\$1,436,200			1,436,200
Blended GIC Fund	0			\$26,898,225		26,898,225
Contrafund	0				\$1,933,103	1,933,103
Magellan Fund	0					0
Contributions receivable	25,228	1,123	4,994		4,670	36,015
Dividends/interest receivable	594,540					594,540
Receivable/(payable) on investment sold/purchased	89,541					89,541
Payable to Sterling Winthrop Inc.	0					0
Withdrawals payable to participants	0					0
Loans receivable from participants	532,440	901	4,694	169,353	3,704	711,092
Total Master Trust net assets	\$119,487,586	\$250,636	\$1,445,888	\$27,067,578	\$1,941,477	\$150,193,165

Note 4, continued

The statements of net assets and changes in net assets of the Master Trust are as follows:

	December 30, 1993		December 30, 1992	
	Balance From Prior Page	Magellan Fund	Fidelity Total	Bankers Trust Total
Assets:				
Eastman Kodak Company common stock	\$ 60,335,350		\$ 60,335,350	\$ 46,164,614
Bankers Trust Company				
Bankers Trust Company Directed Accounts STIF	0		0	429,804
Bankers Trust Company Discretionary Accounts STIF	0		0	10,751,509
Bankers Trust Company U.S. Government and Agency Bond Fund	0		0	14,869,552
Bankers Trust Company Equity Fund	0		0	25,863,151
GIC	0		0	25,483,313
Fidelity				
U.S. Government Reserve Pool	639,181		639,181	
Growth and Income Fund	31,558,944		31,558,944	
Short-Intermediate Government Fund	24,426,941		24,426,941	
Asset Manager Fund	1,285,421		1,285,421	
Asset Manager - Income Fund	248,612		248,612	
Asset Manager - Growth Fund	1,436,200		1,436,200	
Blended GIC Fund	26,898,225		26,898,225	
Contrafund	1,933,103		1,933,103	
Magellan Fund	0	\$2,382,582	2,382,582	
Contributions receivable	36,015	7,597	43,612	
Dividends/interest receivable	594,540		594,540	620,482
Receivable/(payable) on investment sold/ purchased	89,541		89,541	(97,534)
Payable to Sterling Winthrop Inc.	0		0	(387,920)
Withdrawals payable to participants	0		0	(424,739)
Loans receivable from participants	711,092	21,128	732,220	
Total Master Trust net assets	\$150,193,165	\$2,411,307	\$152,604,472	\$123,272,232

NOTE 4, continued

The statement of changes in net assets of the Master Trust is as follows:

	For the year ended December 30, 1993					
	Bankers Trust			GIC		
	Eastman Company Fund	Kodak Fund	Short-Term Fund	Fixed Income Fund	Equity Index Fund	GIC Fund
Contributions:						
Participants	\$ 2,913,596	\$ 781,625	\$ 1,363,073	\$ 3,082,791	\$ 2,471,630	\$ 10,612,715
Transfer from other tax-qualified retirement plans Employer	51,357 1,237,595	24,582 262,951	134,438 418,681	152,880 917,893	313,529 704,258	676,786 3,541,378
Investment income:						
Interest and dividends	1,723,492	267,979	696	1,498	380,508	2,374,173
Net appreciation (depreciation) of investments	4,999,586	0	741,504	2,041,858	1,203,426	8,986,374
Total Income	10,925,626	1,337,137	2,658,392	6,196,920	5,073,351	26,191,426
Withdrawals by participants	6,389,083	1,883,080	2,514,761	2,146,389	4,642,183	17,575,496
Increase (Decrease) in net assets	4,536,543	(545,943)	143,631	4,050,531	431,168	8,615,930
Net assets at beginning of year	46,463,123	10,681,003	14,734,084	25,838,665	25,555,357	123,272,232
Net assets transfer:						
Trustee	(45,949,178)	(10,179,571)	(14,687,348)	(32,581,580)	(28,490,485)	(131,888,162)
Interfund Transfers	(5,050,488)	44,511	(190,367)	2,692,384	2,503,960	0
Net assets at end of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NOTE 4, continued

The statement of changes in net assets of the Master Trust is as follows:

	For the year ended December 30, 1993					
	Fidelity Investments					
	Balance From	Asset Manager	Asset Manager	Blended GIC		
	Prior Page	Income Fund	Growth Fund	Fund	Contrafund	Sub-Total
Contributions:						
Participants	\$ 13,053,996	\$ 91,622	\$ 407,444	\$ 0	\$ 380,997	\$ 13,934,059
Transfer from other						
tax-qualified retirement plans	755,633	3,409	62,286	0	8,274	829,602
Employer	4,189,912	38,662	160,705	0	140,537	4,529,816
Investment Income:						
Interest and dividends	4,375,725	2,050	22,030	306,798	95,901	4,802,504
Net appreciation (depreciation) of investments	22,286,861	284	21,043	168,143	(67,254)	22,409,077
Total Income	44,662,127	136,027	673,508	474,941	558,455	46,505,058
Withdrawals by participants	17,989,065	2	139	108,830	709	18,098,745
Increase (Decrease) in net assets	26,673,062	136,025	673,369	366,111	557,746	28,406,313
Net assets at beginning of year	123,272,232	0	0	0	0	123,272,232
Net asset transfers:						
Trustee	(28,490,485)	0	0	28,490,485	0	0
Interfund transfer	(1,967,223)	114,611	772,519	(1,789,018)	1,383,731	(1,485,380)
Net assets at end of year	\$119,487,586	\$250,636	\$1,445,888	\$27,067,578	\$1,941,477	\$150,193,165

The statements of net assets and changes in net assets of the Master Trust are as follows:

	December 30, 1993		For the year ended December 30, 1992	
	Fidelity Investments		Bankers Trust	
	Balance From Prior Page	Magellan Fund	Total	Total
Contributions:				
Participants	\$ 13,934,059	\$ 619,963	\$ 14,554,022	\$ 12,421,775
Transfer from other tax-qualified retirement plans	829,602	28,271	857,873	787,777
Employer	4,529,816	242,179	4,771,995	6,094,793
Investment income:				
Interest and dividends	4,802,504	46,050	4,848,554	2,729,860
Net appreciation (depreciation) of investments	22,409,077	(9,658)	22,399,419	(3,973,651)
Total Income	46,505,058	926,805	47,431,863	18,060,554
Withdrawals by participants	18,098,745	878	18,099,623	7,423,568
Increase (Decrease) in net assets	28,406,313	925,927	29,332,240	10,636,986
Net assets at beginning of year	123,272,232	0	123,272,232	112,635,246
Net asset transfers:				
Trustee	0	0	0	0
Interfund transfer	(1,485,380)	1,485,380	0	0
Net assets at end of year	\$150,193,165	\$2,411,307	\$152,604,472	\$123,272,232

NOTE 5 - PARTY-IN-INTEREST TRANSACTIONS

The Trustee repurchased, from withdrawing participants, 133,073 shares of Kodak Common Stock during 1993 at an average cost of \$54.15 and 32,630 shares during 1992 at an average cost of \$44.94. During 1993 and 1992, 124,137 and 78,476 shares, respectively, of Kodak Common Stock were distributed to withdrawing participants.

NOTE 6 - FEDERAL INCOME TAXES

The Plan is intended to be a qualified plan under Sections 401(a) and 401(k) of the Internal Revenue Code and as such is exempt from federal income taxes under Section 501(a) of the Code.

The Plan obtained its latest determination letter on September 8, 1986, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE 7 - SUBSEQUENT EVENT

On December 31, 1993, Kodak spun-off its worldwide chemical business through a dividend to its shareowners, following receipt of a ruling from the Internal Revenue Service that the transaction will be tax-free to Kodak and its U.S. shareowners. For every four Kodak shares owned, shareowners received one share of Eastman Chemical Company ("ECC"). On January 4, 1994, the Sterling Winthrop Inc. Employees' Savings Plan Trust received 271,615 shares of ECC stock which it sold for \$11,819,294.

NOTE 8 - INVESTMENT IN THE STERLING WINTHROP INC. EMPLOYEES' SAVINGS PLANS MASTER TRUST:

The net assets of the Plan are consolidated in the Master Trust together with the net assets of the Sterling Winthrop Inc. Hourly Employees Savings Plan. The Master Trust is comprised of the following funds:

Eastman Kodak Company Fund - This fund consists principally of common stock of Eastman Kodak and cash or cash equivalents which Fidelity deems reasonably necessary for orderly investment in such stock and for anticipated cash requirements.

Fidelity Asset Manager Fund - This fund invests primarily in stocks, bonds and other short-term securities in the U.S. and abroad.

Fidelity Asset Manager: Growth - This fund invests primarily in stocks, bonds and other short-term securities both in the U.S. and abroad. On the average, approximately 65% of the fund assets are invested in stock.

Fidelity Institutional Short-Intermediate Government Portfolio - This fund invests primarily in obligations that are either issued or guaranteed by the U.S. Government, its agencies or instrumentalities, and repurchase agreements backed by such securities.

Fidelity Contrafund - This fund invests primarily in common stocks and securities convertible into common stock. The fund may vary its investments among common stocks, preferred stocks, securities with warrants attached, and bonds, notes and other debt securities.

Fidelity Growth & Income Portfolio - This fund consists of common stocks, securities convertible into common stocks, preferred stocks and fixed-income securities. Approximately 65% of the portfolio is invested in common and preferred stocks.

Fidelity Asset Manager: Income - This fund invests primarily in stocks, bonds and other short-term securities both in the U.S. and abroad. On the average, approximately 50% of the fund assets are invested in short-term investments.

Fidelity Magellan Fund - This fund invests primarily in common stocks and securities convertible into common stock of both well known and lesser-known companies.

Fidelity Blended GIC Fund - This fund consists of high quality open ended Guaranteed Investment Contracts, Bank Investment Contracts, insurance company separate accounts, and synthetic Guaranteed Investment Contracts. This fund includes two insurance company GIC contracts managed by Bankers Trust and maturing in 1994 and 1995.

(II) SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

STERLING WINTHROP INC.

Salaried Employees' Savings Plan Committee

Date: April 22, 1994

Christopher J. Coughlin
Chairman of the Committee

(III) EXHIBIT

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 33-38634) of the Eastman Kodak Company of our report dated April 22, 1994 relating to the Sterling Winthrop Inc. Salaried Employees' Savings Plan financial statements appearing on page 3 of this Annual Report on Form 11-K.

PRICE WATERHOUSE

New York, New York 10036
April 29, 1994

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [FEE REQUIRED]

For the fiscal year December 30, 1993

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED]

For the transition period from _____ to _____

Commission file number 1-87

A. Full title of the plan and the address of the plan, if
different
from that of the issuer named below:

STERLING WINTHROP INC.
HOURLY EMPLOYEES' SAVINGS PLAN
90 Park Avenue
New York, New York 10016

B. Name of issuer of the securities held pursuant to the plan and
the
address of its principal executive office:

EASTMAN KODAK COMPANY
343 State Street
Rochester, New York 14650

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REPORT OF INDEPENDENT ACCOUNTANTS

To the Sterling Winthrop Inc. Hourly Employees'
Savings Plan Committee and the
Participants of the Hourly
Employees' Savings Plan

In our opinion, the accompanying statement of net assets available for plan benefits and the related statement of changes in net assets available for plan benefits present fairly, in all material respects, the net assets available for plan benefits of the Sterling Winthrop Inc. Hourly Employees' Savings Plan at December 30, 1993, and the changes in net assets available for Plan benefits for the year then ended in conformity with generally accepted accounting principles. These financial statements are the responsibility of the Plan Administrator; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the Plan Administrator, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

We have previously audited, in accordance with generally accepted auditing standards, the statement of net assets available for plan benefits as of December 30, 1992 and the related statement of changes in net assets available for plan benefits for the year then ended (not presented herein) and in our report dated April 1, 1993 we expressed an unqualified opinion on those financial statements. In our opinion, the information set forth in the accompanying condensed statement of net assets available for plan benefits as of December 30, 1992 and the condensed statement of changes in net assets available for plan benefits for the year ended December 30, 1992, when read in conjunction with the financial statements from which it has been derived, is fairly stated in all material respects in relation thereto.

PRICE WATERHOUSE

New York, New York
April 22, 1994

STERLING WINTHROP INC.

 HOURLY EMPLOYEES' SAVINGS PLAN

 STATEMENT OF NET ASSETS

 AVAILABLE FOR PLAN BENEFITS

December 30,

 1993 1992

Investment in the
 net assets of the Sterling
 Winthrop Inc. Employees'
 Savings Plan Trust, at
 fair value (Note 4):

Eastman Kodak Company Fund	\$5,754,693	\$5,260,249
Bankers Trust Short-Term Fund	-	211,507
Bankers Trust Fixed Income Fund	-	257,735
Bankers Trust Equity Index Fund	-	73,787
Bankers GIC Fund	-	907,835
Fidelity Asset Manager Fund	2,955	-
Fidelity Asset Manager: Growth	3,851	-
Fidelity Institutional Short-Intermediate Government Portfolio Fund	329,498	-
Fidelity Contrafund	3,106	-
Fidelity Growth & Income Portfolio Fund	64,196	-
Fidelity Asset Manager: Income Fund	1,543	-
Fidelity Magellan Fund	138,950	-
Fidelity Blended GIC Fund	921,644	-
	-----	-----
Net Assets Available for Plan Benefits	\$7,220,436	\$6,711,113
	=====	=====

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.
HOURLY EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 30, 1993

	BANKERS TRUST						Sub-Total
	Eastman Company	Kodak Fund	Short-Term Fund	Fixed Income Fund	Equity Index Fund	GIC Fund	
Contributions:							
Participants	\$ 95,479		\$ 10,198	\$ 7,632	\$ 7,034	\$ 20,534	\$ 140,877
Transfer from other tax-qualified retirement plans		0	0	0	0	0	0
Employer	75,766		0	0	0	0	75,766
Investment income:							
Interest and dividends	154,680		4,898	12	3	13,379	172,972
Net appreciation (depreciation) of investments	44,874		0	3,070	2,962	42,822	93,728
Total Income	370,799		15,096	10,714	9,999	76,735	483,343
Withdrawals by participants	1,686,570		65,860	83,057	26,878	302,957	2,165,322
(Decrease) Increase in net assets	(1,315,771)		(50,764)	(72,343)	(16,879)	(226,222)	(1,681,979)
Net assets available for plan benefits at beginning of year	5,260,249		211,507	257,735	73,787	907,835	6,711,113
Net asset transfers:							
Trustee	(3,705,994)		(148,963)	(188,198)	(61,827)	(924,152)	(5,029,134)
Interfund transfers	(238,484)		(11,780)	2,806	4,919	242,539	0
Net assets available for plan benefits at end of year	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.
HOURLY EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 30, 1993

	FIDELITY INVESTMENTS						Sub-Total
	Balance From Prior Page	Eastman Company	Kodak Fund	Growth & Income Fund	Short-Intermed. Gov't Fund	Asset Manager Fund	
Contributions:							
Participants	\$ 140,877	\$ 22,386		\$ 1,348	\$ 5,446	\$1,926	\$ 171,983
Transfer from other tax-qualified retirement plans	0	0	0	0	0	0	0
Employer	75,766	11,195		565	(5,893)	946	82,579
Investment income:							
Interest and dividends	172,972	44,002		1,404	6,244	85	224,707
Net appreciation (depreciation) of investments	93,728	2,104,021		(494)	(3,222)	13	2,194,046
Total Income	483,343	2,181,604		2,823	2,575	2,970	2,673,315
Withdrawals by participants	2,165,322	6,874		0	6,159	15	2,178,370
(Decrease) Increase in net assets	(1,681,979)	2,174,730		2,823	(3,584)	2,955	494,945
Net assets available for plan benefits at beginning of year	6,711,113	0		0	0	0	6,711,113
Net asset transfers:							
Trustee	(5,029,134)	3,705,994		61,827	337,161	0	(924,152)
Interfund transfers	0	(126,031)		(454)	(4,079)	0	(130,564)
Net assets available for plan benefits at end of year	\$ 0	\$5,754,693		\$64,196	\$329,498	\$2,955	\$6,151,342

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.
HOURLY EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 30, 1993

For the Year Ended
December 30, 1992

	FIDELITY INVESTMENTS							Total	Total
	Balance From Prior Page	Asset Manager Inc. Fund	Asset Manager Growth Fund	Blended GIC Fund	Contrafund	Magellan Fund	Total		
Contributions:									
Participants	\$ 171,983	\$ 1,016	\$ 1,485	\$ 0	\$ 2,210	\$ 3,400	\$ 180,094	\$ 197,852	
Transfer from other tax-qualified retirement plans	0	0	0	0	0	0	0	0	0
Employer	82,579	511	623	0	862	1,565	86,140	107,837	
Investment income:									
Interest and dividends	224,707	21	128	8,345	157	2,506	235,864	236,262	
Net appreciation (depreciation) of investments	2,194,046	(5)	(1)	0	(123)	(1,047)	2,192,870	(776,558)	
Total Income	2,673,315	1,543	2,235	8,345	3,106	6,424	2,694,968	(234,607)	
Withdrawals by participants	2,178,370	0	0	7,246	0	29	2,185,645	548,955	
(Decrease) Increase in net assets	494,945	1,543	2,235	1,099	3,106	6,395	509,323	(783,562)	
Net assets available for plan benefits at beginning of year	6,711,113	0	0	0	0	0	6,711,113	7,494,675	
Net asset transfers:									
Trustee	(924,152)	0	0	924,152	0	0	0	0	0
Interfund transfers	(130,564)	0	1,616	(3,607)	0	132,555	0	0	0
Net assets available for plan benefits at end year	\$6,151,342	\$ 1,543	\$ 3,851	\$921,644	\$ 3,106	\$ 138,950	\$7,220,436	\$6,711,113	

The accompanying notes are an integral part of these financial statements.

STERLING WINTHROP INC.
HOURLY EMPLOYEES' SAVINGS PLAN
Notes to Financial Statements

NOTE 1 - DESCRIPTION OF THE PLAN

The Sterling Winthrop Inc. (formerly Sterling Drug Inc.) (the "Company") Hourly Employees' Savings Plan (the "Plan") was approved by the Board of Directors of the Company on October 7, 1983. Participation in the Plan by eligible hourly employees commenced on January 1, 1984. Since the Plan is an individual account plan, it is not subject to the funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA). Furthermore, it does not require termination insurance nor does it need to include the statutory provisions dealing with the allocation of assets upon termination.

The Plan is administered by a committee, consisting of not less than three members, appointed by the Company's Board of Directors (the "Committee").

The Plan assets are invested in the investment funds pursuant to the Sterling Winthrop Inc. Employees' Savings Plan Trust (the "Trust" or "Master Trust"), a master trust arrangement, for which statements of net assets available for Plan benefits and changes in net assets available for Plan benefits are included in Note 4. The Trust also includes the assets of the Sterling Winthrop Inc. Salaried Employees' Savings Plan. Effective October 1, 1993, the funds are managed by Fidelity Management Trust Company (the "Trustee"). Prior to October 1, 1993, the funds were managed by Bankers Trust.

Participation in the Plan is voluntary. Full-time hourly employees of the Company are eligible to participate in the Plan upon completion of three months of employment. Part-time hourly employees are eligible after completion of twelve months of employment. Participants contribute to the Plan each pay period an amount equal to 1 3/4% of their straight time hourly earnings up to a maximum of Thirty Thousand Dollars (\$30,000) of such earnings per year. These are the basic contributions. In addition, participants may elect to contribute to the Plan each pay period an additional 1 3/4%, 2 3/4% or 3 3/4% of their straight time hourly earnings up to the maximum of Thirty Thousand Dollars (\$30,000). These are the supplemental contributions. The basic and supplemental contributions may be made as tax-deferred contributions, non-tax-deferred contributions, or a combination of both. The tax-deferred portion of these Contributions will be subject to federal income taxes payable by the participant when they are withdrawn or distributed. Participants may change the amount of their basic and supplemental contributions in the next available payroll cycle (Payroll cycle is generally weekly). Any change in contributions will commence as of the first payroll period subsequent to notification given to the Company. Participants' contributions are paid to the Plan Trustee as soon as possible subsequent to each payroll cycle.

Participants are 100% vested in their basic and supplemental contributions at the time the contributions are made.

Effective October 1, 1993, Participants are 100% vested in all future Company contributions in accordance with the following vesting schedule:

Years of Service -----	Vesting Percentage -----
1 Year	20%
2 Years	40%
3 Years	60%
4 Years	80%
5 Years	100%

Until September 30, 1993, Company contributions to participants are vested on the basis of a "Class Year" vesting schedule. Effective October 1, 1993, participants vested benefits will be based on the higher amounts produced by the above vesting schedule or the prior "class year" vesting schedule.

The Company contributes to the Plan on each participant's behalf an amount equal to 100% of the participants' basic contributions. The Company's contributions are made at least monthly in cash or in shares of Kodak Common Stock. Any forfeiture resulting from participants' withdrawals before such participants have attained a vested interest in prior Company contributions will be used to reduce future Company contributions. Any Kodak Common Stock will be contributed at a price per share valued at the closing market price of Kodak Common Stock on the New York Stock Exchange on the nearest day before the day such stock is delivered to the Trustee upon which at least one sale of such stock takes place on such Exchange.

The basic and supplemental contributions and the Company's contributions made on the participants' behalf are invested in one or more of the Investment Funds. Effective October 1, 1993, Participants elect to have these contributions invested in any whole percentage in one or more of the Investment Funds. Participants may change their elections or transfer prior investments among the various Investment Funds at any time during the year. Effective December 1993, any change in investment instructions will take effect no later than the following day after notification is given to the Trustee.

Effective December 1, 1993, a participant may borrow up to one-half of their vested account balance up to a maximum of \$50,000. All loans must be repaid within five years except for those used to acquire a principal residence. Loans are secured by up to 50% of the participant's vested interest in the Plan. Loans bear interest at the prime interest rate in effect as of the date on which the loan is made.

Distributions from the Plan are made at termination of employment, retirement, death or disability. The Company's contributions are fully vested in the event of retirement, death or disability, and are subject to the vesting schedule for termination of employment.

Dividends paid on the shares of Kodak's Common Stock are credited to each participant's account and used by the Trustee to purchase additional shares for the participant. Interest earned and dividends paid are credited to each participant's account and reinvested in the respective fund.

Distributions to participants from the Eastman Kodak Company Fund are made in full shares of Kodak Common Stock and cash in lieu of fractional shares unless the Committee, at its discretion, elects to make the entire payment in cash. Distributions from the other funds are made in cash.

Quarterly, participants receive statements showing the number of shares of Kodak Common Stock in their account and the total value of their account as of the date of the statement. Participants' accounts are maintained on a unit basis for the Fidelity Institutional Short-Intermediate Government Portfolio Fund, Fidelity Growth & Income Portfolio Fund, Fidelity Contrafund, Fidelity Magellan Fund, Fidelity Asset Manager:Income Fund, Fidelity Asset Manager Fund, Fidelity Asset Manager:Growth Fund and the Fidelity Blended GIC Fund and on a share plus uninvested cash and accrued income basis for the Eastman Kodak Company Fund.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies consistently followed in the preparation of the Plan's and Trust's financial statements.

Basis of accounting:

The financial statements of the Plan and Master Trust have been prepared on an accrual basis.

Valuation of investments:

All investments are carried at market value. Market values are based upon published quotations, except for investments in commingled funds administered by the Trustee. These investments are included at market values supplied by the Trustee. The cost of Trust investments is determined on the basis of average cost per unit or share. Net assets and net investment income of the Trust are allocated to the Plan based upon the number of shares/units held, purchased and sold on behalf of participants in the Plan.

Income and expense recognition:

All expenses of the Plan and its administration, including brokers' commissions, are paid by the Company. Dividends income is recorded on the ex-dividend date and interest income is recorded as earned.

NOTE 3 - TRUSTEE TRANSFER

In an effort to improve the management and performance of the Master Trust's assets, the Committee terminated the former trustee agreement with Bankers Trust Company ("Bankers Trust") and entered into a new trustee agreement and master trust arrangement with Fidelity Management Trust Company ("Fidelity") effective October 1, 1993. During October and November 1993, all Master Trust assets held by Bankers Trust were transferred to corresponding Fidelity funds. All Bankers Trust assets, with the exception of the Kodak Common Stock and the GIC contracts, were converted to cash and cash equivalents to facilitate this transfer.

The information related to the Plan's proportionate share of the transfer of the Kodak common stock is as follows:

Cost of Net Assets	\$3,317,506
Unrealized Appreciation	388,488

Fair value of net assets	\$3,705,994
	=====

NOTE 4 - Investment in the Sterling Winthrop Inc. Employees' Savings Plan Master Trust

 The statements net assets and changes in net assets of the Master Trust are as follows:

	December 30, 1993				
	FIDELITY INVESTMENTS				
	Eastman Kodak Company Fund	Growth & Income Fund	Short-Intermed. Gov't Fund	Asset Manager Fund	Sub-Total
	-----	-----	-----	-----	-----
Assets:					
Eastman Kodak Company Common stock	\$ 60,335,350				\$ 60,335,350
Bankers Trust Company					

Bankers Trust Company Directed Account STIF					0
Bankers Trust Company Discretionary Account STIF					0
Bankers Trust Company U.S. Government and Agency Bond Fund					0
Bankers Trust Company Equity Fund					0
GIC Fund					0
Fidelity					

U.S. Government Reserve Pool	639,181				639,181
Growth and Income Fund			\$31,558,944		31,558,944
Short-Intermediate Government Fund			24,426,941		24,426,941
Asset Manager Fund				\$1,285,421	1,285,421
Asset Manager - Income Fund					0
Asset Manager - Growth Fund					0
Blended GIC Fund					0
Contrafund					0
Magellan Fund					0
Contributions receivable	9,425	6,376	6,577	2,850	25,228
Dividends/interest receivable	528,650		65,890		594,540
Receivable/(payable) on investment sold/purchased	89,541				89,541
Payable to Sterling Winthrop Inc.					0
Withdrawals payable to participants					0
Loans receivable from participants	244,141	160,922	126,066	1,311	532,440
	-----	-----	-----	-----	-----
Total Master Trust net assets	\$ 61,846,288	\$31,726,242	\$24,625,474	\$1,289,582	\$119,487,586
	=====	=====	=====	=====	=====

NOTE 4, continued

The statements of net assets and changes in net assets of the Master Trust are as follows:

	December 30, 1993					
	FIDELITY INVESTMENTS					
	Balance From Prior Page	Asset Manager Income Fund	Asset Manager Growth Fund	Blended GIC Fund	Contrafund	Sub-Total
Assets:						
Eastman Kodak Company common stock	\$ 60,335,350					\$ 60,335,350
Bankers Trust Company						
Bankers Trust Company Directed Account STIF	0					0
Bankers Trust Company Discretionary Account STIF	0					0
Bankers Trust Company U.S. Government and Agency Bond Fund	0					0
Bankers Trust Company Equity Fund	0					0
GIC Fund	0					0
Fidelity						
U.S. Government Reserve Pool	639,181					639,181
Growth and Income Fund	31,558,944					31,558,944
Short-Intermediate Government Fund	24,426,941					24,426,941
Asset Manager Fund	1,285,421					1,285,421
Asset Manager - Income Fund	0	\$ 248,612				248,612
Asset Manager - Growth Fund	0		\$ 1,436,200			1,436,200
Blended GIC Fund	0			\$26,898,225		26,898,225
Contrafund	0				\$1,933,103	1,933,103
Magellan Fund	0					0
Contributions receivable	25,228	1,123	4,994		4,670	36,015
Dividend/interest receivable	594,540					594,540
Receivable/(payable) on investment sold/purchased	89,541					89,541
Payable to Sterling Winthrop Inc.	0					0
Withdrawals payable to participants	0					0
Loans receivable from participants	532,440	901	4,694	169,353	3,704	711,092
Total Master Trust net assets	\$119,487,586	\$ 250,636	\$ 1,445,888	\$27,067,578	\$1,941,477	\$150,193,165

NOTE 4, continued

The statements of net assets and changes in net assets of the Master Trust are as follows:

	December 30, 1993		December 30, 1992	
	Balance From Prior Page	Fidelity Investments		Bankers Trust
		Magellan Fund	Total	Total
Assets:				
Eastman Kodak Company common stock	\$ 60,335,350		\$ 60,335,350	\$ 46,164,614
Bankers Trust Company				
Bankers Trust Company Directed Account STIF	0		0	429,804
Bankers Trust Company Discretionary Account STIF	0		0	10,751,509
Bankers Trust Company U.S. Government and Agency Bond Fund	0		0	14,869,552
Bankers Trust Company Equity Fund	0		0	25,863,151
GIC Fund	0		0	25,483,313
Fidelity				
U.S. Government Reserve Pool	639,181		639,181	
Growth and Income Fund	31,558,944		31,558,944	
Short-Intermediate Government Fund	24,426,941		24,426,941	
Asset Manager Fund	1,285,421		1,285,421	
Asset Manager - Income Fund	248,612		248,612	
Asset Manager - Growth Fund	1,436,200		1,436,200	
Blended GIC Fund	26,898,225		26,898,225	
Contrafund	1,933,103		1,933,103	
Magellan Fund	0	\$ 2,382,582	2,382,582	
Contributions receivable	36,015	7,597	43,612	
Dividend/interest receivable	594,540		594,540	620,482
Receivable/(payable) on investment sold/purchased	89,541		89,541	(97,534)
Payable to Sterling Winthrop Inc.	0		0	387,920)
Withdrawals payable to participants	0		0	(424,739)
Loans receivable from participants	711,092	21,128	732,220	
Total Master Trust net assets	\$150,193,165	\$ 2,411,307	\$152,604,472	\$123,272,232

NOTE 4, continued

The statement of changes in net assets of the Master Trust is as follows:

	For the year ended December 30, 1993					
	BANKERS TRUST					
	Eastman Kodak Company Fund	Short-Term Fund	Fixed Income Fund	Equity Index Fund	GIC Fund	Sub-Total
Contributions:						
Participants	\$ 2,913,596	\$ 781,625	\$ 1,363,073	\$ 3,082,791	\$ 2,471,630	\$ 10,612,715
Transfers from other tax-qualified retirement plans	51,357	24,582	134,438	152,880	313,529	676,786
Employer	1,237,595	262,951	418,681	917,893	704,258	3,541,378
Investment income:						
Interest and dividends	1,723,492	267,979	696	1,498	380,508	2,374,173
Net appreciation (depreciation) of investments	4,999,586	0	741,504	2,041,858	1,203,426	8,986,374
Total Income	10,925,626	1,337,137	2,658,392	6,196,920	5,073,351	26,191,426
Withdrawals by participants	6,389,083	1,883,080	2,514,761	2,146,389	4,642,183	17,575,496
Increase (Decrease) in net assets	4,536,543	(545,943)	143,631	4,050,531	431,168	8,615,930
Net assets at beginning of year	46,463,123	10,681,003	14,734,084	25,838,665	25,555,357	123,272,232
Net asset transfers:						
Trustee (131,888,162)	(45,949,178)	(10,179,571)	(14,687,348)	(32,581,580)	(28,490,485)	
Interfund transfers	(5,050,488)	44,511	(190,367)	2,692,384	2,503,960	0
Net assets at end of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NOTE 4, continued

The statement of changes in net assets of the Master Trust is as follows:

	For the year ended December 30, 1993						Sub-Total
	FIDELITY INVESTMENTS						
	Balance From Prior Page	Eastman Kodak Company Fund	Growth & Income Fund	Short-Intermed. Gov't Fund	Asset Manager Fund		
Contributions:							
Participants	\$ 10,612,715	\$ 769,006	\$ 760,012	\$ 679,766	\$ 232,497		\$ 13,053,996
Transfers from other tax-qualified retirement plans	676,786	13,120	11,619	6,402	47,706		755,633
Employer	3,541,378	322,387	185,843	43,445	96,859		4,189,912
Investment income:							
Interest and dividends	2,374,173	549,432	942,369	490,666	19,085		4,375,725
Net appreciation (depreciation) of investments	8,986,374	14,068,192	(506,244)	(270,311)	8,850		22,286,861
Total Income	26,191,426	15,722,137	1,393,599	949,968	404,997		44,662,127
Withdrawals by participants	17,575,496	148,106	49,961	215,456	46		17,989,065
Increase (Decrease) in net assets	8,615,930	15,574,031	1,343,638	734,512	404,951		26,673,062
Net assets at beginning of year	123,272,232	0	0	0	0		123,272,232
Net asset transfers:							
Trustee	(131,888,162)	45,949,178	32,581,580	24,866,919	0		(28,490,485)
Interfund transfers	0	323,079	(2,198,976)	(975,957)	884,631		(1,967,223)
Net assets at end of year	\$ 0	\$61,846,288	\$31,726,242	\$24,625,474	\$ 1,289,582		\$119,487,586

NOTE 4, continued

The statements of changes in net assets of the Master Trust is as follows:

	For the year ended December 30, 1993					Sub-Total Total
	Balance From Prior Page	FIDELITY INVESTMENTS			Contrafund	
	Asset Manager Income Fund	Asset Manager Growth Fund	Blended GIC Fund			
Contributions:						
Participants	\$ 13,053,996	\$ 91,622	\$ 407,444	\$ 0	\$ 380,997	\$ 13,934,059
Transfers from other tax-qualified retirement plans Employer	755,633 4,189,912	3,409 38,662	62,286 160,705	0 0	8,274 140,537	829,602 4,529,816
Investment income:						
Interest and dividends	4,375,725	2,050	22,030	306,798	95,901	4,802,504
Net appreciation (depreciation) of investments	22,286,861	284	21,043	168,143	(67,254)	22,409,077
Total Income	44,662,127	136,027	673,508	474,941	558,455	46,505,058
Withdrawals by participants	17,989,065	2	139	108,830	709	18,098,745
Increase (Decrease) in net assets	26,673,062	136,025	673,369	366,111	557,746	28,406,313
Net assets at beginning of year	123,272,232	0	0	0	0	123,272,232
Net asset transfers:						
Trustee	28,490,485	0	0	28,490,485	0	0
Interfund transfers	(1,967,223)	114,611	772,519	(1,789,018)	1,383,731	(1,485,380)
Net assets at end of year	\$119,487,586	\$250,636	\$1,445,888	\$27,067,578	\$1,941,477	\$150,193,165

NOTE 4, continued

 The statements of changes in net assets of the Master Trust is as follows:

	December 30, 1993		For the year ended	
	Fidelity Investments		December 30, 1992	
			Bankers Trust	
Balance From	Prior Page	Magellan Fund	Total	Total
	-----	-----	-----	-----
Contributions				
Participants	\$ 13,934,059	\$ 619,963	\$ 14,554,022	\$ 12,421,775
Transfer from other				
tax-qualified	829,602	28,271	857,873	787,777
retirement plans				
Employer	4,529,816	242,179	4,771,995	6,094,793
Investment Income:				
Interest and dividends	4,802,504	46,050	4,848,554	2,729,860
Net appreciation (depreciation)				
of investments	22,409,077	(9,658)	22,399,419	(3,973,651)
Total Income	46,505,058	926,805	47,431,863	18,060,554
Withdrawals by participants	18,098,745	878	18,099,623	7,423,568
Increase (Decrease) in net assets	28,406,313	925,927	29,332,240	10,636,986
Net assets at beginning of year	123,272,232	0	123,272,232	112,635,246
Net asset transfers:				
Trustee	0	0	0	0
Interfund transfers	(1,485,380)	1,485,380	0	0
Net assets at end of year	\$150,193,165	\$2,411,307	\$152,604,472	\$123,272,232
	=====	=====	=====	=====

NOTE 5 - PARTY-IN-INTEREST TRANSACTIONS

The Trustee repurchased, from withdrawing participants, 133,073 shares of Kodak Common Stock during 1993 at an average cost of \$54.15 and 32,630 shares during 1992 at an average cost of \$44.94. During 1993 and 1992, 124,137 and 78,476 shares, respectively, of Kodak Common Stock were distributed to withdrawing participants.

NOTE 6 - FEDERAL INCOME TAXES

The Plan is intended to be a qualified plan under Sections 401(a) and 401(k) of the Internal Revenue Code and is exempt from federal income taxes under Section 501(a) of the Code.

The Plan obtained its latest determination letter on September 8, 1986, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE 7 - SUBSEQUENT EVENT

On December 31, 1993, Kodak spun-off its worldwide chemical business through a dividend to its shareowners, following receipt of a ruling from the Internal Revenue Service that the transaction will be tax-free to Kodak and its U.S. shareowners. For every four Kodak shares owned, shareowners received one share of Eastman Chemical Company ("ECC"). On January 4, 1994, the Sterling Winthrop Inc. Employees' Savings Plan Trust received 271,615 shares of ECC stock which it sold for \$11,819,294.

NOTE 8 - INVESTMENT IN THE STERLING WINTHROP INC. EMPLOYEES' SAVINGS
PLANS MASTER TRUST:

The net assets of the Plan are consolidated in the Master Trust together with the net assets of the Sterling Winthrop Inc. Salaried Employees' Savings Plan. The Master Trust is comprised of the following funds:

Eastman Kodak Company Fund - This fund consists principally of common stock of Eastman Kodak and cash or cash equivalents which Fidelity deems reasonably necessary for orderly investment in such stock and for anticipated cash requirements.

Fidelity Asset Manager Fund - This fund invests primarily in stocks, bonds and other short-term securities in the U.S. and abroad.

Fidelity Asset Manager: Growth - This fund invests primarily in stocks, bonds and other short-term securities both in the U.S. and abroad. On the average, approximately 65% of the fund assets are invested in stock.

Fidelity Institutional Short-Intermediate Government Portfolio - This fund invests primarily in obligations that are either issued or guaranteed by the U.S. Government, its agencies or instrumentalities, and repurchase agreements backed by such securities.

Fidelity Contrafund - This fund invests primarily in common stocks and securities convertible into common stock. The fund may vary its investments among common stocks, preferred stocks, securities with warrants attached, and bonds, notes and other debt securities.

Fidelity Growth & Income Portfolio - This fund consists of common stocks, securities convertible into common stocks, preferred stocks and fixed-income securities. Approximately 65% of the portfolio is invested in common and preferred stocks.

Fidelity Asset Manager: Income - This fund invests primarily in stocks, bonds and other short-term securities both in the U.S. and abroad. On the average, approximately 50% of the fund assets are invested in short-term investments.

Fidelity Magellan Fund - This fund invests primarily in common stocks and securities convertible into common stock of both well known and lesser-known companies.

Fidelity Blended GIC Fund - This fund consists of high quality open ended Guaranteed Investment Contracts, Bank Investment Contracts, insurance company separate accounts, and synthetic Guaranteed Investment Contracts. This fund includes two insurance company GIC contracts managed by Bankers Trust and maturing in 1994 and 1995.

(II) SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

STERLING WINTHROP INC.
Hourly Employees' Savings Plan Committee

Date: April 22, 1993

Christopher J. Coughlin
Chairman of the Committee

(III) EXHIBITS

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 33-38631) of the of Eastman Kodak Company of our report dated April 22, 1994 relating to the Sterling Winthrop Inc. Hourly Employees' Savings Plan financial statements appearing on page 3 of this Annual Report on Form 11-K.

PRICE WATERHOUSE

New York, New York 10036
April 29, 1994

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549
FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [FEE REQUIRED]

For the fiscal year ended December 30, 1993

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED]

For the transition period from to

Commission file number 1-87

A. Full title of the plan and the address of the plan, if different
from that of the issuer named below:

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN I
225 Summit Avenue
Montvale, NJ 07645

B. Name of issuer of the securities held pursuant to the plan and the
address of its principal executive office:

EASTMAN KODAK COMPANY
343 State Street
Rochester, NY 14650

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REPORT OF INDEPENDENT ACCOUNTANTS

To the L&F Products Employees'
Savings Plan I Committee and the
Participants of the L&F Products
Employees' Savings Plan I

In our opinion, the accompanying statement of net assets available for plan benefits and the related statement of changes in net assets available for plan benefits present fairly, in all material respects, the net assets available for plan benefits of the L&F Products Employees' Savings Plan I at December 30, 1993, and the changes in net assets available for plan benefits for the year then ended, in conformity with generally accepted accounting principles. These financial statements are the responsibility of the Plan Administrator; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the Plan Administrator, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

We have previously audited, in accordance with generally accepted auditing standards, the statement of net assets available for plan benefits as of December 30, 1992 and the related statement of changes in net assets available for plan benefits for the year then ended (not presented herein) and in our report dated April 1, 1993 we expressed an unqualified opinion on those financial statements. In our opinion, the information set forth in the accompanying condensed statement of net assets available for plan benefits as of December 30, 1992 and the condensed statement of changes in net assets available for plan benefits for the year ended December 30, 1992, when read in conjunction with the financial statements from which it has been derived, is fairly stated in all material respects in relation thereto.

PRICE WATERHOUSE

New York, New York
April 1, 1994

L&F PRODUCTS
 EMPLOYEES' SAVINGS PLAN I
 STATEMENT OF NET ASSETS
 AVAILABLE FOR PLAN BENEFITS

	DECEMBER 30, 1993 =====	DECEMBER 30, 1992 =====
Investment in the L&F Products Employees' Savings Plans Master Trust, at fair value (Note 4):		
Eastman Kodak Company Fund	\$18,932,018	\$14,637,276
Fidelity Retirement Money Market Portfolio	3,924,069	4,037,856
Fidelity Managed Income Portfolio	8,351,207	8,498,971
Fidelity Institutional Short-Intermediate Government Portfolio	5,332,142	5,689,744
Fidelity Balanced Fund	4,288,915	1,651,921
Fidelity Growth & Income Portfolio	5,815,657	2,588,501
Fidelity Equity Index Portfolio	6,881,647	7,159,989
Fidelity Magellan Fund	5,531,664	1,903,405
	-----	-----
Net assets available for plan benefits	\$59,057,319 =====	\$46,167,663 =====

The accompanying notes are an integral part of these financial statements.

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN I
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS

For the year ended December 30, 1993
Fidelity Investments

	Eastman Kodak Company Fund	Retirement Money Market Portfolio	Managed Income Portfolio	Institutional Short- Intermediate Government Portfolio	Balanced Fund	Sub-Total
	=====	=====	=====	=====	=====	=====
Contributions:						
Participants	\$1,205,904	\$324,921	\$798,657	\$508,891	\$358,667	\$3,197,040
Transfers from other tax-qualified retirement plans	23,608	56,595	4,327	16,095	57,138	157,763
Employer	473,293	142,408	335,233	207,194	125,598	1,283,726
Investment income:						
Interest and dividends	671,251	122,271	495,235	334,207	312,207	1,935,171
Net appreciation (depreciation) of investments	5,506,035	--	--	(14,086)	143,282	5,635,231
Total additions	7,880,091	646,195	1,633,452	1,052,301	996,892	12,208,931
Withdrawals by participants	1,168,467	374,152	1,030,530	497,346	341,613	3,412,108
Increase in net assets	6,711,624	272,043	602,922	554,955	655,279	8,796,823
Net assets available for plan benefits at beginning of year	14,637,276	4,037,856	8,498,971	5,689,744	1,651,921	34,515,768
Net asset transfers:						
Interfund	(2,416,882)	(385,830)	(750,686)	(912,557)	1,981,715	(2,484,240)
Net assets available for plan benefits at end of year	\$18,932,018	\$3,924,069	\$8,351,207	\$5,332,142	\$4,288,915	\$40,828,351
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

Continued on next page

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN I
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS

For the year ended December 30, 1993
Fidelity Investments

	Balance From Prior Page	Growth & Income Portfolio	U.S. Equity Index Portfolio	Magellan Fund	Total	For the Year Ended 12/30/92 Total
	=====	=====	=====	=====	=====	=====
Contributions:						
Participants	\$3,197,040	\$670,663	\$663,942	\$622,794	\$5,154,439	\$4,733,588
Transfers from other tax-qualified retirement plans	157,763	81,668	11,564	45,697	296,692	220,079
Employer	1,283,726	238,693	247,869	232,793	2,003,081	1,894,212
Investment income:						
Interest and dividends	1,935,171	298,529	286,337	431,217	2,951,254	2,441,253
Net appreciation (depreciation) of investments	5,635,231	459,544	361,476	256,239	6,712,490	(2,563,308)
Total additions	12,208,931	1,749,097	1,571,188	1,588,740	17,117,956	6,725,824
Withdrawals by participants	3,412,108	197,499	405,930	212,763	4,228,300	2,397,323
Increase in net assets	8,796,823	1,551,598	1,165,258	1,375,977	12,889,656	4,328,501
Net assets available for plan benefits at beginning of year	34,515,768	2,588,501	7,159,989	1,903,405	46,167,663	41,839,162
Net asset transfers:						
Interfund	(2,484,240)	1,675,558	(1,443,600)	2,252,282	--	--
Net assets available for plan benefits at end of year	\$40,828,351	\$5,815,657	\$6,881,647	\$5,531,664	\$59,057,319	\$46,167,663

The accompanying notes are an integral part of these financial statements.

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN I

Notes to Financial Statements

NOTE 1 - DESCRIPTION OF PLAN
=====

L&F Products (the "Company"), an unincorporated division of Sterling Winthrop Inc., Employees' Savings Plan I (the "Plan") was established December 31, 1990, by Sterling Winthrop Inc., a subsidiary of the Eastman Kodak Company ("Kodak"). The Plan is a defined contribution plan covering eligible employees of the Company who are not members of a collective bargaining unit. Since the Plan is an individual account plan, it is not subject to the funding requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Furthermore, it does not require termination insurance, nor does it need to include the statutory provisions dealing with the allocation of assets upon termination. The Company, however, reserves the right to amend or terminate the Plan at any time. In the event of Plan termination, participants will remain fully vested in their accounts.

Participation in the Plan is voluntary. Company employees who are citizens or residents of the United States or Puerto Rico and who are not members of a collective bargaining unit may participate in the Plan after the completion of one year of service.

Participants contribute to the Plan each pay period up to 16% of their base salary in whole percentages. Contributions may be made as tax-deferred contributions, non-tax-deferred contributions, or a combination of both. The tax-deferred portion of these contributions will be subject to federal income taxes when they are withdrawn or distributed. Participants may change the amount of their contributions twice each calendar year.

The Company contributes to the Plan, on each participant's behalf, an amount equal to (i) 100% of participants' contributions up to 2% of base salary, plus (ii) 25% of participants' contributions between 2% and 6% of base salary.

Participants are fully vested in their contributions at the time the contributions are made. Participants are fully vested in Company matching contributions after completion of five years of credited service. Participants with less than five years of credited service become fully vested in Company contributions attributable to matured class years. Company contributions attributable to matured class years are those Company contributions which have been held in participants' accounts for at least two full Plan years.

Participants may elect to have their accounts invested in multiples of 10% in the Eastman Kodak Company Fund, Fidelity Retirement Money Market Portfolio, Fidelity Managed Income Portfolio, Fidelity Institutional Short-Intermediate

Government Portfolio, Fidelity Balanced Fund, Fidelity Growth & Income Portfolio, Fidelity U.S. Equity Index Portfolio, and Fidelity Magellan Fund, which are part of the L&F Products Employees' Savings Plan Master Trust (the "Master Trust"). Dividends paid and interest earned are credited to each participant's account and reinvested in the respective funds. Participants may change their elections or transfer their accounts among the various Master Trust funds once each calendar quarter.

Following retirement, death, or termination of employment, the entire amount of a participant's balance is distributed at the election of the participant (or beneficiary). Participants may elect to receive: (i) a single lump-sum payment; or (ii) nearly equal annual installments for up to 10 years, or (iii) a straight life annuity, or (iv) a joint and survivor annuity. Balances of \$3,500 or less, however, are automatically paid out in the form of an immediate lump-sum payment.

An active participant is entitled to withdraw all or any portion of their account attributable to non tax-deferred contributions subject to certain limitations. A participant may withdraw any portion of their account attributable to tax-deferred contributions on attaining age 59 1/2 or if needed to meet financial hardship. However, earnings on tax-deferred contributions credited after 1988 may not be withdrawn in a hardship withdrawal. Withdrawal of any matured portion of a participant's account attributable to Company contributions is permitted subject to certain withdrawal restrictions.

The Plan re-allocates forfeitures of non-vested Company contributions resulting from employee terminations to the accounts of active participants. Forfeitures amounted to \$98,734 and \$73,678 for the years ended December 30, 1993 and 1992, respectively.

A participant may borrow one-half of their vested account balance up to a maximum of \$50,000. All loans must be repaid within five years except for those used to acquire a principal residence. Loans are secured by up to 50% of the participant's vested interest in the Plan. Loans bear interest at 2% per annum above the annualized prime interest rate as reported in The Wall Street Journal in effect as of the date on which the loan is made.

The Plan is administered by a committee, consisting of not less than three members, appointed by the President of the Company (the "Committee"). Fidelity Investments ("Fidelity") is the trustee under a group trust agreement with the Company. Fidelity is also the custodian and recordkeeper of the assets of the Master Trust and individual participants' accounts. Investment decisions regarding the Fidelity funds are made by Fidelity.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

=====

The following is a summary of significant accounting policies followed by the Plan and the Master Trust:

Basis of accounting:

The accounts of the Plan and Master Trust have been prepared on an accrual basis.

Valuation of investments:

Plan Investments at December 30, 1993 and 1992, consist of an interest in the Master Trust which is presented at fair value. The fair value of investments held by the Master Trust is stated at the closing market price for investments traded on National Securities Exchanges or at the published net asset value for mutual funds. Security transactions are accounted for on a trade date basis. Net assets and net investment income of the Master Trust are allocated to the Plan based upon participants' account balances and activity.

Income and expense recognition:

All expenses of the Plan and its administration, except for brokers' commissions which are deducted from investment transactions, are paid by the Company. Dividend income is recorded on the ex-dividend date and interest income is recorded as earned.

NOTE 3 - TRUSTEE TRANSFER

=====

In an effort to improve the management and performance of the Master Trust's assets, the Committee terminated the former trustee agreement with Bankers Trust Company ("Bankers Trust") and entered into a new trustee agreement and master trust arrangement with Fidelity effective December 31, 1991. As of December 31, 1991, all Master Trust assets held by Bankers Trust were transferred to corresponding Fidelity funds. All Bankers Trust assets, with the exception of the Kodak common stock, were converted to cash and cash equivalents prior to December 30, 1991, to facilitate this transfer.

The information related to the Plan's proportionate share of the transfer of the Kodak common stock is as follows:

Cost of net assets	\$14,578,915
Unrealized appreciation	1,620,668

Fair value of net assets:	\$16,199,583
	=====

NOTE 4 - INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLANS MASTER TRUST

=====

The net assets of the Plan are consolidated in the Master Trust together with net assets of the L&F Products Employees' Savings Plan II. The Master Trust is comprised of the following funds:

Eastman Kodak Company Fund - This fund consists principally of common stock of Kodak and cash or cash equivalents which Fidelity deems reasonably necessary for orderly investment in such stock and for anticipated cash requirements.

Fidelity Retirement Money Market Portfolio - This fund consists of high quality U.S. dollar denominated money market instruments of U.S. and foreign issuers which present minimal credit risk. These instruments include obligations of the U.S. Government, obligations of financial institutions, and short term corporate obligations.

Fidelity Managed Income Portfolio - This fund consists of high quality open ended Guaranteed Investment Contracts, Bank Investment Contracts, insurance company separate accounts, and synthetic Guaranteed Investment Contracts.

Fidelity Institutional Short-Intermediate Government Portfolio - This fund invests primarily in obligations that are either issued or guaranteed by the U.S. Government, its agencies or instrumentalities, and repurchase agreements backed by such securities.

Fidelity Balanced Fund - This fund consists of common and preferred stocks and fixed income bonds. At least 25% of the funds assets are always invested in fixed income bonds.

Fidelity Growth & Income Portfolio - This fund consists of common and preferred stocks and convertible securities and bonds. Approximately 65% of the portfolio is invested in common and preferred stocks.

Fidelity U.S. Equity Index Portfolio - This fund consists of a proportionate share of the common stock of the companies which comprise the S&P 500 Index.

Fidelity Magellan Fund - This fund invests primarily in common stocks and convertible securities of both well known and lesser-known companies.

INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLAN MASTER TRUST (CONTINUED)

The statement of net assets and changes in net assets of the Master Trust are as follows:

	December 30, 1993 Fidelity Investments					
	Eastman Kodak Company Fund	Retirement Money Market Portfolio	Managed Income Portfolio	Institutional Short- Intermediate Government Portfolio	Balanced Fund	Sub-Total
	=====	=====	=====	=====	=====	=====
Eastman Kodak Company common stock	\$21,657,122	--	--	--	--	\$21,657,122
Fidelity						
U.S. Gov't Reserve Pool	381,221	--	--	--	--	381,221
Retirement Money Mkt. Portfolio	--	4,199,341	--	--	--	4,199,341
Managed Income Portfolio	--	--	9,198,719	--	--	9,198,719
Short-Intermediate Government Portfolio	--	--	--	5,519,068	--	5,519,068
Balanced Fund	--	--	--	--	4,454,424	4,454,424
Growth and Income Portfolio	--	--	--	--	--	--
U.S. Equity Index Portfolio	--	--	--	--	--	--
Magellan Fund	--	--	--	--	--	--
Dividend/interest receivable	193,493	10,957	42,629	26,136	--	273,215
Loans receivable from participants	58,019	12,026	26,407	16,341	13,144	125,937
Receivable from trustee and other	506	147	122	1,202	2,048	4,025
	-----	-----	-----	-----	-----	-----
Total Master Trust net assets	\$22,290,361	\$4,222,471	\$9,267,877	\$5,562,747	\$4,469,616	\$45,813,072
	=====	=====	=====	=====	=====	=====

Continued on next page

INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLAN MASTER TRUST (CONTINUED)

	December 30, 1993 Fidelity Investments				Dec. 30, 1992	
	Balance From Prior Page =====	Growth & Income Portfolio =====	U.S. Equity Index Portfolio =====	Magellan Fund =====	TOTAL =====	TOTAL =====
Eastman Kodak Company common stock	\$21,657,122	--	--	--	\$21,657,122	\$16,744,805
Fidelity						
U.S. Gov't Reserve Pool	381,221	--	--	--	381,221	151,405
Retirement Money Mkt. Portfolio	4,199,341	--	--	--	4,199,341	4,865,156
Managed Income Portfolio	9,198,719	--	--	--	9,198,719	9,133,941
Short-Intermediate Gov't Portfolio	5,519,068	--	--	--	5,519,068	5,789,833
Balanced Fund	4,454,424	--	--	--	4,454,424	1,653,426
Growth and Income Portfolio	--	6,003,949	--	--	6,003,949	2,579,780
U.S. Equity Index Portfolio	--	--	7,151,783	--	7,151,783	7,270,193
Magellan Fund	--	--	--	5,762,758	5,762,758	1,930,230
Dividend/interest receivable	273,215	--	--	--	273,215	293,138
Loans receivable from participants	125,937	17,823	21,090	16,953	181,803	98,385
Receivable from trustee and other	4,025	133	14	83	4,255	--
Total Master Trust net assets	\$45,813,072 =====	\$6,021,905 =====	\$7,172,887 =====	\$5,779,794 =====	\$64,787,658 =====	\$50,510,292 =====

INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLAN MASTER TRUST (CONTINUED)

=====

For the year ended December 30, 1993
Fidelity Investments

	Eastman Kodak Company Fund	Retirement Money Market Portfolio	Managed Income Portfolio	Institutional Short-Inter- mediate Gov't Portfolio	Balanced Fund	Sub-Total
	=====	=====	=====	=====	=====	=====
Contributions:						
Participants	\$1,349,278	\$355,562	\$895,678	\$532,281	\$377,220	\$3,510,019
Transfers from other tax-qualified retirement plans	23,608	56,595	4,327	16,095	57,138	157,763
Employer	533,143	156,705	377,330	216,883	131,389	1,415,450
Investment income:						
Interest and dividends	792,686	131,970	545,443	348,104	324,337	2,142,540
Net appreciation (depreciation) of investments	6,501,177	--	--	(15,066)	148,361	6,634,472
Total additions	9,199,892	700,832	1,822,778	1,098,297	1,038,445	13,860,244
Withdrawals by participants	1,223,383	631,712	1,123,926	531,095	345,777	3,855,893
Increase in net assets	7,976,509	69,120	698,852	567,202	692,668	10,004,351
Net assets available for plan benefits at beginning of year	17,295,544	4,327,913	9,318,311	5,897,264	1,681,158	38,520,190
Net asset transfers:						
Trustee	--	--	--	--	--	--
Interfund	(2,981,692)	(174,562)	(749,286)	(901,719)	2,095,790	(2,711,469)
Net assets available for plan benefits at end of year	\$22,290,361	\$4,222,471	\$9,267,877	\$5,562,747	\$4,469,616	\$45,813,072
	=====	=====	=====	=====	=====	=====

Continued on next page

NOTE 5 - FEDERAL INCOME TAXES

=====

The Plan is intended to be a qualified plan under Sections 401(a) and 401(k) of the Internal Revenue Code and as such is exempt from federal income taxes under Section 501(a) of the Code. The Plan obtained its latest determination letter on September 16, 1992, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE 6 - SUBSEQUENT EVENT

=====

On December 31, 1993, Kodak spun-off its worldwide chemical business through a dividend to its shareowners, following receipt of a ruling from the Internal Revenue Service that the transaction will be tax-free to Kodak and its U.S. shareowners. For every four Kodak shares owned, shareowners received one share of Eastman Chemical Company ("ECC"). On January 4, 1994, the L&F Products Employee Savings Plan Trust received 98,173 shares of ECC stock which it sold for \$4,277,477 and acquired Kodak shares with these proceeds.

(II) SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed by the undersigned hereunto duly authorized.

L&F Products
Employees' Savings Plan I

Raymond J. Stack, Jr.
Chairman

Date: _____

(III) EXHIBIT

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 33-38633) of Eastman Kodak Company of our report dated April 1, 1994 relating to the L&F Products Employees' Savings Plan I financial statements appearing on page 3 of this Annual Report on Form 11-K.

PRICE WATERHOUSE

New York, New York
April 29, 1994

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549
FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [FEE REQUIRED]

For the fiscal year ended December 30, 1993

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED]

For the transition period from _____ to _____

Commission file number 1-87

A. Full title of the plan and the address of the plan, if different
from that of the issuer named below:

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN II
225 Summit Avenue
Montvale, NJ 07645

B. Name of issuer of the securities held pursuant to the plan and the
address of its principal executive office:

EASTMAN KODAK COMPANY
343 State Street
Rochester, NY 14650

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REPORT OF INDEPENDENT ACCOUNTANTS

To the L&F Products Employees'
Savings Plan II Committee and the
Participants of the L&F Products
Employees' Savings Plan II

In our opinion, the accompanying statement of net assets available for plan benefits and the related statement of changes in net assets available for plan benefits present fairly, in all material respects, the net assets available for plan benefits of the L&F Products Employees' Savings Plan II at December 30, 1993, and the changes in net assets available for plan benefits for the year then ended, in conformity with generally accepted accounting principles. These financial statements are the responsibility of the Plan Administrator; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the Plan Administrator, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

We have previously audited, in accordance with generally accepted auditing standards, the statement of net assets available for plan benefits as of December 30, 1992 and the related statement of changes in net assets available for plan benefits for the year then ended (not presented herein) and in our report dated April 1, 1993 we expressed an unqualified opinion on those financial statements. In our opinion, the information set forth in the accompanying condensed statement of net assets available for plan benefits as of December 30, 1992 and the condensed statement of changes in net assets available for plan benefits for the year ended December 30, 1992, when read in conjunction with the financial statements from which it has been derived, is fairly stated in all material respects in relation thereto.

PRICE WATERHOUSE

New York, New York
April 1, 1994

L&F PRODUCTS
 EMPLOYEES' SAVINGS PLAN II
 STATEMENT OF NET ASSETS
 AVAILABLE FOR PLAN BENEFITS

	DECEMBER 30, 1993 =====	DECEMBER 30, 1992 =====
Investment in the L&F Products Employees' Savings Plans Master Trust, at fair value (Note 4):		
Eastman Kodak Company Fund	\$3,358,343	\$2,658,268
Fidelity Retirement Money Market Portfolio	298,402	290,057
Fidelity Managed Income Portfolio	916,670	819,340
Fidelity Institutional Short-Intermediate Government Portfolio	230,605	207,520
Fidelity Balanced Fund	180,701	29,237
Fidelity Growth & Income Portfolio	206,248	41,811
Fidelity Equity Index Portfolio	291,240	215,353
Fidelity Magellan Fund	248,130	81,043
	-----	-----
Net assets available for plan benefits	\$5,730,339 =====	\$4,342,629 =====

The accompanying notes are an integral part of these financial statements.

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN II
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS

For the year ended December 30, 1993
Fidelity Investments

	Eastman Kodak Company Fund	Retirement Money Market Portfolio	Managed Income Portfolio	Institutional Short- Intermediate Government Portfolio	Balanced Fund	Sub-Total
	=====	=====	=====	=====	=====	=====
Contributions:						
Participants	\$143,374	\$30,641	\$97,021	\$23,390	\$18,553	\$312,979
Transfers from other tax-qualified retirement plans	--	--	--	--	--	--
Employer	59,850	14,297	42,097	9,689	5,791	131,724
Investment income:						
Interest and dividends	121,435	9,699	50,208	13,897	12,130	207,369
Net appreciation (depreciation) of investments	995,142	--	--	(980)	5,079	999,241
Total additions	1,319,801	54,637	189,326	45,996	41,553	1,651,313
Withdrawals by participants	54,916	257,560	93,396	33,749	4,164	443,785
Increase in net assets	1,264,885	(202,923)	95,930	12,247	37,389	1,207,528
Net assets available for plan benefits at beginning of year	2,658,268	290,057	819,340	207,520	29,237	4,004,422
Net asset transfers:						
Interfund	(564,810)	211,268	1,400	10,838	114,075	(227,229)
Net assets available for plan benefits at end of year	\$3,358,343	\$298,402	\$916,670	\$230,605	\$180,701	\$4,984,721
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

Continued on next page

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN II
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS

For the year ended December 30, 1993
Fidelity Investments

	Balance from Prior Page	Growth & Income Portfolio	U.S. Equity Index Portfolio	Magellan Fund	Total	For the Year Ended 12/30/92 Total
Contributions:						
Participants		\$312,979	\$20,840	\$62,432	\$23,627	\$419,878
Transfers from other tax-qualified retirement plans	--		----		--	--
Employer	131,724	6,627	23,826	6,835	169,012	1,952
Investment income:						
Interest and dividends	207,369	9,837	10,866	19,488	247,560	218,757
Net appreciation (depreciation) of investments	999,241	13,166	12,681	7,677	1,032,765	(516,553)
Total additions	1,651,313	50,470	109,805	57,627	1,869,215	303,873
Withdrawals by participants	443,785	17,070	13,625	7,025	481,505	455,507
Increase in net assets	1,207,528	33,400	96,180	50,602	1,387,710	(151,634)
Net assets available for plan benefits at beginning of year	4,004,422	41,811	215,353	81,043	4,342,629	4,494,263
Net asset transfers:						
Interfund	(227,229)	131,037	(20,293)	116,485	--	--
Net assets available for plan benefits at end of year	\$4,984,721	\$206,248	\$291,240	\$248,130	\$5,730,339	\$ 4,342,629

The accompanying notes are an integral part of these financial statements.

L&F PRODUCTS
EMPLOYEES' SAVINGS PLAN II

Notes to Financial Statements

NOTE 1 - DESCRIPTION OF PLAN

=====

L&F Products (the "Company"), an unincorporated division of Sterling Winthrop Inc., Employees' Savings Plan II (the "Plan") was established December 31, 1990, by Sterling Winthrop Inc., a subsidiary of the Eastman Kodak Company ("Kodak"). The Plan is a defined contribution plan covering eligible employees of the Company who are members of a collective bargaining unit. Since the Plan is an individual account plan, it is not subject to the funding requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Furthermore, it does not require termination insurance, nor does it need to include the statutory provisions dealing with the allocation of assets upon termination. The Company, however, reserves the right to amend or terminate the Plan at any time. In the event of Plan termination, participants will remain fully vested in their accounts.

Participation in the Plan is voluntary. Company employees who are members of a collective bargaining unit may participate in the Plan after the completion of one year of service.

Participants contribute to the Plan each pay period up to 16% of their base salary in whole percentages. Contributions may be made as tax-deferred contributions, non-tax-deferred contributions, or a combination of both. The tax-deferred portion of these contributions will be subject to federal income taxes when they are withdrawn or distributed. Participants may change the amount of their contributions twice each calendar year.

The Company contributes to the Plan, on each participant's behalf, an amount equal to 100% of participants' contributions up to 2% of base salary.

Participants are fully vested in their contributions at the time the contributions are made. Participants are fully vested in Company matching contributions after completion of five years of credited service. Participants with less than five years of credited service become fully vested in Company contributions attributable to matured class years. Company contributions attributable to matured class years are those Company contributions which have been held in participants' accounts for at least two full Plan years.

Participants may elect to have their accounts invested in multiples of 10% in the Eastman Kodak Company Fund, Fidelity Retirement Money Market Portfolio, Fidelity Managed Income Portfolio, Fidelity Institutional Short-Intermediate Government Portfolio, Fidelity Balanced Fund, Fidelity Growth & Income Portfolio, Fidelity U.S. Equity Index Portfolio, and Fidelity Magellan Fund, which are part of the L&F Products Employees' Savings Plan Master Trust (the "Master Trust"). Dividends paid and interest earned are credited to each participant's account and reinvested in the respective funds. Participants may change their elections or transfer their accounts among the various Master Trust funds once each calendar quarter.

Following retirement, death, or termination of employment, the entire amount of a participant's balance is distributed at the election of the participant (or beneficiary). Participants may elect to receive: (i) a single lump-sum payment; or (ii) nearly equal annual installments for up to 10 years, or (iii) a straight life annuity, or (iv) a joint and survivor annuity. Balances of \$3,500 or less, however, are automatically paid out in the form of an immediate lump-sum payment.

An active participant is entitled to withdraw all or any portion of their account attributable to non tax-deferred contributions subject to certain limitations. A participant may withdraw any portion of their account attributable to tax-deferred contributions on attaining age 59 1/2 or if needed to meet financial hardship. However, earnings on tax-deferred contributions credited after 1988 may not be withdrawn in a hardship withdrawal. Withdrawal of any matured portion of a participant's account attributable to Company contributions is permitted subject to certain withdrawal restrictions.

The Plan re-allocates forfeitures of non-vested Company contributions resulting from employee terminations to the accounts of active participants. Forfeitures amounted to \$338 and \$1,752 for the years ended December 30, 1993 and 1992, respectively.

A participant may borrow one-half of their vested account balance up to a maximum of \$50,000. All loans must be repaid within five years except for those used to acquire a principal residence. Loans are secured by up to 50% of the participant's vested interest in the Plan. Loans bear interest at 2% per annum above the annualized prime interest rate as reported in The Wall Street Journal in effect as of the date on which the loan is made.

The Plan is administered by a committee, consisting of not less than three members, appointed by the President of the Company (the "Committee"). Fidelity Investments ("Fidelity") is the trustee under a group trust agreement with the Company. Fidelity is also the custodian and recordkeeper of the assets of the Master Trust and individual participants' accounts. Investment decisions regarding the Fidelity funds are made by Fidelity.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

=====

The following is a summary of significant accounting policies followed by the Plan and the Master Trust:

Basis of accounting:

The accounts of the Plan and Master Trust have been prepared on an accrual basis.

Valuation of investments:

Plan Investments at December 30, 1993 and 1992, consist of an interest in the Master Trust which is presented at fair value. The fair value of investments held by the Master Trust is stated at the closing market price for investments traded on National Securities Exchanges or at the published net asset value for mutual funds. Security transactions are accounted for on a trade date basis. Net assets and net investment income of the Master Trust are allocated to the Plan based upon participants' account balances and activity.

Income and expense recognition:

All expenses of the Plan and its administration, except for brokers' commissions which are deducted from investment transactions, are paid by the Company. Dividend income is recorded on the ex-dividend date and interest income is recorded as earned.

NOTE 3 - TRUSTEE TRANSFER

=====

In an effort to improve the management and performance of the Master Trust's assets, the Committee terminated the former trustee agreement with Bankers Trust Company ("Bankers Trust") and entered into a new trustee agreement and master trust arrangement with Fidelity effective December 31, 1991. As of December 31, 1991, all Master Trust assets held by Bankers Trust were transferred to corresponding Fidelity funds. All Bankers Trust assets, with the exception of the Kodak common stock, were converted to cash and cash equivalents prior to December 30, 1991, to facilitate this transfer.

The information related to the Plan's proportionate share of the transfer of the Kodak common stock is as follows:

Cost of net assets	\$2,993,902
Unrealized appreciation	245,168

Fair value of net assets	\$3,239,070
	=====

NOTE 4 - INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLANS MASTER TRUST

=====

The net assets of the Plan are consolidated in the Master Trust together with net assets of the L&F Products Employees' Savings Plan I. The Master Trust is comprised of the following funds:

Eastman Kodak Company Fund - This fund consists principally of common stock of Kodak and cash or cash equivalents which Fidelity deems reasonably necessary for orderly investment in such stock and for anticipated cash requirements.

Fidelity Retirement Money Market Portfolio - This fund consists of high quality U.S. dollar denominated money market instruments of U.S. and foreign issuers which present minimal credit risk. These instruments include obligations of the U.S. Government, obligations of financial institutions, and short term corporate obligations.

Fidelity Managed Income Portfolio - This fund consists of high quality open ended Guaranteed Investment Contracts, Bank Investment Contracts, insurance company separate accounts, and synthetic Guaranteed Investment Contracts.

Fidelity Institutional Short-Intermediate Government Portfolio - This fund invests primarily in obligations that are either issued or guaranteed by the U.S. Government, its agencies or instrumentalities, and repurchase agreements backed by such securities.

Fidelity Balanced Fund - This fund consists of common and preferred stocks and fixed income bonds. At least 25% of the funds assets are always invested in fixed income bonds.

Fidelity Growth & Income Portfolio - This fund consists of common and preferred stocks and convertible securities and bonds. Approximately 65% of the portfolio is invested in common and preferred stocks.

Fidelity U.S. Equity Index Portfolio - This fund consists of a proportionate share of the common stock of the companies which comprise the S&P 500 Index.

Fidelity Magellan Fund - This fund invests primarily in common stocks and convertible securities of both well known and lesser-known companies.

INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLAN MASTER TRUST (CONTINUED)

=====

The statement of net assets and changes in net assets of the Master Trust are as follows:

December 30, 1993
Fidelity Investments

	Eastman Kodak Company Fund	Retirement Money Market Portfolio	Managed Income Portfolio	Institutional Short- Intermediate Government Portfolio	Balanced Fund	Sub-Total
	=====	=====	=====	=====	=====	=====
Eastman Kodak Company common stock	\$21,657,122	--	--	--	--	\$21,657,122
Fidelity						
U.S. Gov't Reserve Pool	381,221	--	--	--	--	381,221
Retirement Money Mkt. Portfolio	--	4,199,341	--	--	--	4,199,341
Managed Income Portfolio	--	--	9,198,719	--	--	9,198,719
Short-Intermediate Government Portfolio	--	--	--	5,519,068	--	5,519,068
Balanced Fund	--	--	--	--	4,454,424	4,454,424
Growth and Income Portfolio	--	--	--	--	--	--
U.S. Equity Index Portfolio	--	--	--	--	--	--
Magellan Fund	--	--	--	--	--	--
Dividend/interest receivable	193,493	10,957	42,629	26,136	--	273,215
Loans receivable from participants	58,019	12,026	26,407	16,341	13,144	125,937
Receivable from trustee and other	506	147	122	1,202	2,048	4,025
	-----	-----	-----	-----	-----	-----
Total Master Trust net assets	\$22,290,361	\$4,222,471	\$9,267,877	\$5,562,747	\$4,469,616	\$45,813,072
	=====	=====	=====	=====	=====	=====

Continued on next page

INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLAN MASTER TRUST (CONTINUED)

	December 30, 1993 Fidelity Investments				Dec. 30, 1992	
	Balance From Prior Page	Growth & Income Portfolio	U.S. Equity Index Portfolio	Magellan Fund	TOTAL	TOTAL
Eastman Kodak Company common stock	\$21,657,122	--	--	--	\$21,657,122	\$16,744,805
Fidelity						
U.S. Gov't Reserve Pool	381,221	--	--	--	381,221	151,405
Retirement Money Mkt. Portfolio	4,199,341	--	--	--	4,199,341	4,865,156
Managed Income Portfolio	9,198,719	--	--	--	9,198,719	9,133,941
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Balanced Fund	4,454,424	--	--	--	4,454,424	1,653,426
Growth and Income Portfolio	--	6,003,949	--	--	6,003,949	2,579,780
U.S. Equity Index Portfolio	--	--	7,151,783	--	7,151,783	7,270,193
Magellan Fund	--	--	--	5,762,758	5,762,758	1,930,230
Dividend/interest receivable	273,215	--	--	--	273,215	293,138
Loans receivable from participants	125,937	17,823	21,090	16,953	181,803	98,385
Receivable from trustee and other	4,025	133	14	83	4,255	--
Total Master Trust net assets	\$45,813,072	\$6,021,905	\$7,172,887	\$5,779,794	\$64,787,658	\$50,510,292

INVESTMENT IN THE L&F PRODUCTS EMPLOYEES' SAVINGS PLAN MASTER TRUST (CONTINUED)

For the year ended December 30, 1993
Fidelity Investments

	Eastman Kodak Company Fund	Retirement Money Market Portfolio	Managed Income Portfolio	Institutional Short-Inter- mediate Gov't Portfolio	Balanced Fund	Sub-Total
	=====	=====	=====	=====	=====	=====
Contributions:						
Participants	\$1,349,278	\$355,562	\$895,678	\$532,281	\$377,220	\$3,510,019
Transfers from other tax-qualified retirement plans	23,608	56,595	4,327	16,095	57,138	157,763
Employer	533,143	156,705	377,330	216,883	131,389	1,415,450
Investment income:						
Interest and dividends	792,686	131,970	545,443	348,104	324,337	2,142,540
Net appreciation (depreciation) of investments	6,501,177	--	--	(15,066)	148,361	6,634,472
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Increase in net assets	7,976,509	69,120	698,852	567,202	692,668	10,004,351
Net assets available for plan benefits at beginning of year	17,295,544	4,327,913	9,318,311	5,897,264	1,681,158	38,520,190
Net asset transfers:						
Trustee	--	--	--	--	--	--
Interfund	(2,981,692)	(174,562)	(749,286)	(901,719)	2,095,790	(2,711,469)
Net assets available for plan benefits at end of year	\$22,290,361	\$4,222,471	\$9,267,877	\$5,562,747	\$4,469,616	\$45,813,072
	=====	=====	=====	=====	=====	=====

Continued on next page

NOTE 5 - FEDERAL INCOME TAXES

=====

The Plan is intended to be a qualified plan under Sections 401(a) and 401(k) of the Internal Revenue Code and as such is exempt from federal income taxes under Section 501(a) of the Code. The Plan obtained its latest determination letter on March 16, 1992, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE 6 - SUBSEQUENT EVENT

=====

On December 31, 1993, Kodak spun-off its worldwide chemical business through a dividend to its shareowners, following receipt of a ruling from the Internal Revenue Service that the transaction will be tax-free to Kodak and its U.S. shareowners. For every four Kodak shares owned, shareowners received one share of Eastman Chemical Company ("ECC"). On January 4, 1994, the L&F Products Employee Savings Plan Trust received 98,173 shares of ECC stock which it sold for \$4,277,477 and acquired Kodak shares with these proceeds.

(II) SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed by the undersigned hereunto duly authorized.

L&F Products
Employees' Savings Plan II

Raymond J. Stack, Jr.
Chairman

Date: _____

(III) EXHIBIT

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No.33-38632) of Eastman Kodak Company of our report dated April 1, 1994 relating to the L&F Products Employees' Savings Plan II financial statements appearing on page 3 of this Annual Report on Form 11-K.

PRICE WATERHOUSE

New York, New York
April 29, 1994