FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number: 3235-								
Estimated average burden								
hours nor recognoses:	0.5							

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

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

1. Name and Address of Reporting Person*					2. Issuer Name and Ticker or Trading Symbol EASTMAN KODAK CO [EK]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
LEWIS DELANO E					ELICENTIFIC CONTROL OF LAND								X	X Director			10% Owner		
(Last) (First) (Middle) EASTMAN KODAK COMPANY 343 STATE STREET					3. Date of Earliest Transaction (Month/Day/Year) 01/03/2006									Officer (give title Other (specify below) below)					
					4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) ROCHESTER NY			14650										X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City) (State) (Zip)																			
		7	Гable I - Non	-Deriva	ative \$	Securitie	es A	cquired, I	Disp	osed	of, or I	Benef	cially (Owned					
1. Title of Security (Instr. 3)				2. Transa Date (Month/D		Execution Date,		e, Transaction Dispose Code (Instr.		urities Acquired (A) or led Of (D) (Instr. 3, 4 and			5. Amount of Securities Beneficially Owner Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership		
								Code	v	Amoun	t (A) or D)	Price	Transaction (Instr. 3 and				nstr. 4)	
Common Stock													3,20	(1)		D			
			Table II - I					quired, Di ts, options						wned					
Derivative Security	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date if any (Month/Day/Yea	Code (Instr.		Derivative E		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amour Securities Underly Derivative Security (Instr. 3 and 4)		rlying	8. Price of Derivative Security (Instr. 5)	9. Numb derivativ Securitie Benefici Owned Followin Reported Transact	re es ally g	Ownership Form: Direct (D) or Indirect (I) (Instr. 4	Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable	Ex	oiration e	Title	Amount or Number of Shares			(Instr. 4)				
Option (right to buy) ⁽²⁾	\$43.99							(3)	07/	24/2011	Commo Stock			2,0		00	D		
Option (right to buy) ⁽²⁾	\$29.1							(3)	01/	01/2012	Commo Stock	2	,000		2,000		D		
Option (right to buy) ⁽²⁾	\$36.66							(3)	11/	21/2012	Commo Stock	2	,000		2,000		D		
Option (right to buy) ⁽²⁾	\$24.49							(3)	11/	18/2013	Commo Stock	2	,000		2,000		D		
Option (right to buy) ⁽²⁾	\$31.71							(3)	12/	09/2014	Commo Stock	1	,500		1,500		D		
Option (right to buy) ⁽⁴⁾	\$24.75							(3)	12/	06/2012	Commo Stock	1	,500		1,50	00	D		
Phantom Stock Units	(5)	07/15/2005		A		45.85 ⁽⁶⁾		(8)		(8)	Commo Stock	5,64	14.7827	\$26.47	5,644.7	7827	D		
Phantom Stock Units	(5)	12/14/2005		A		64.76 ⁽⁶⁾		(8)		(8)	Commo Stock	5,70	9.5427	\$21.79	5,709.5427		D		
Phantom Stock Units	(5)	01/03/2006		A		839.63 ⁽⁷⁾		(8)		(8)	Commo Stock	6,54	9.1727	\$23.82	6,549.1	1727	D		

Explanation of Responses:

- 1. Some of these shares are restricted.
- 2. Stock option granted under the 2000 Omnibus Long-Term Compensation Plan in a transaction exempt under Rule 16b-3.
- 3. These options vest one year after the date of grant
- 4. Stock option granted under the 2005 Omnibus Long-Term Compensaton Plan.
- 5. This award converts to common stock on a 1-for-1 basis.
- 6. These units were credited to the reporting person's account as dividend equivalents.
- $7.\ These\ units\ were\ credited\ to\ the\ reporting\ person's\ phantom\ stock\ account\ in\ partial\ payment\ of\ the\ 2006\ retainer.$
- 8. Phantom stock units do not have exercise dates or expiration dates.

Remarks:

Laurence L. Hickey, as attorneyin-fact for Delano E. Lewis

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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