

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): June 3, 2004

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

New Jersey	1-87	16-0417150
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

343 State Street,
Rochester, New York 14650

(Address of Principal Executive Office) (Zip Code)

Registrant's telephone number, including area code (585) 724-4000

ITEM 5. OTHER EVENTS AND REGULATION FD DISCLOSURE

The Company changed its segment reporting structure effective January 1, 2004 in conjunction with an organizational realignment it announced on August 21, 2003. In addition, on February 9, 2004, the Company announced its intent to sell the assets and business of the Remote Sensing Systems operation, including the stock of Kodak's wholly owned subsidiary, Research Systems, Inc., collectively known as RSS, to ITT Industries. Accounting Principles Generally Accepted in the United States of America requires that when a company changes its reportable segments or when a component of an entity, such as RSS, has been reported as a discontinued operation, financial statements for prior periods must also be reported using the new segment reporting structure or report the financial results of the component in discontinued operations.

In response to these requirements, on May 14, 2004, the Company filed a Form 8-K that presented revised financial results reflecting the Company's new segment reporting structure and RSS as a discontinued operation as of December 31, 2003 and 2002 and for the three years in the period ended December 31, 2003. The purpose of this Form 8-K is to present the results of operations for each quarter of 2003 under the new reportable segment structure, with RSS reflected as a discontinued operation.

The results of the Digital and Film Imaging Systems (formerly known as Photography) and Health Imaging segments have not been presented below because these segments were not impacted by the change in the reportable segment structure, nor were they impacted by the RSS discontinued operation.

For the three months ended March 31, 2003

(in millions)

OLD STRUCTURE

	Commercial Imaging	All Other	Sub- Total
Net sales	\$ 372	\$ 21	\$ 393
Cost of goods sold (COGS)	265	21	286
	-----	-----	-----
Gross profit	107	-	107
Selling, general and administrative expenses (SG&A)	48	5	53
Research and development costs (R&D)	15	12	27
	-----	-----	-----
Earnings before interest, other charges, net, and taxes (EFO)	\$ 44	\$ (17)	\$ 27
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NEW STRUCTURE

	Commercial Imaging	Graphic Communications	All Other	RSS Disc. Ops.	Sub- Total
Net sales	\$ 186	\$ 88	\$ 19	\$ 100	\$ 393
COGS	126	66	17	77	286
	-----	-----	-----	-----	-----
Gross profit	60	22	2	23	107
SG&A	32	8	5	8	53
R&D	8	5	13	1	27
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EFO	\$ 20	\$ 9	\$ (16)	\$ 14	\$ 27
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For the three months ended June 30, 2003

(in millions)

OLD STRUCTURE

	Commercial Imaging	All Other	Sub- Total
Net sales	\$ 382	\$ 22	\$ 404
Cost of goods sold (COGS)	277	21	298
	-----	-----	-----
Gross profit	105	1	106
Selling, general and administrative expenses (SG&A)	50	10	60
Research and development costs (R&D)	15	13	28
	-----	-----	-----
Earnings before interest, other charges, net, and taxes (EFO)	\$ 40	\$ (22)	\$ 18
	=====	=====	=====

NEW STRUCTURE

	Commercial Imaging	Graphic Communications	All Other	RSS Disc. Ops.	Sub- Total
Net sales	\$ 199	\$ 89	\$ 23	\$ 93	\$ 404
COGS	127	76	22	73	298
	-----	-----	-----	-----	-----
Gross profit	72	13	1	20	106
SG&A	34	7	10	9	60
R&D	7	7	13	1	28
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EFO	\$ 31	\$ (1)	\$ (22)	\$ 10	\$ 18
	=====	=====	=====	=====	=====

For the three months ended Sept. 30, 2003

(in millions)

OLD STRUCTURE

	Commercial Imaging	All Other	Sub- Total
Net sales	\$ 373	\$ 28	\$ 401
Cost of goods sold (COGS)	280	17	297
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Gross profit	93	11	104
Selling, general and administrative expenses (SG&A)	49	8	57
Research and development costs (R&D)	11	22	33
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Earnings before interest, other charges, net, and taxes (EFO)	\$ 33	\$ (19)	\$ 14
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NEW STRUCTURE

	Commercial Imaging	Graphic Communications	All Other	RSS Disc. Ops.	Sub- Total
Net sales	\$ 190	\$ 82	\$ 28	\$ 101	\$ 401
COGS	130	72	16	79	297
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Gross profit	60	10	12	22	104
SG&A	32	8	8	9	57
R&D	4	5	22	2	33
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EFO	\$ 24	\$ (3)	\$ (18)	\$ 11	\$ 14
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For the three months ended Dec. 31, 2003

(in millions)

OLD STRUCTURE

	Commercial Imaging	All Other	Sub- Total
Net sales	\$ 432	\$ 24	\$ 456
Cost of goods sold (COGS)	313	14	327
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Gross profit	119	10	129
Selling, general and administrative expenses (SG&A)	60	7	67
Research and development costs (R&D)	10	23	33
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Earnings before interest, other charges, net, and taxes (EFO)	\$ 49	\$ (20)	\$ 29
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NEW STRUCTURE

	Commercial Imaging	Graphic Communications	All Other	RSS Disc. Ops.	Sub- Total
Net sales	\$ 216	\$ 87	\$ 23	\$ 130	\$ 456
COGS	139	85	14	89	327
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Gross profit	77	2	9	41	129
SG&A	36	14	7	10	67
R&D	4	6	21	2	33
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EFO	\$ 37	\$ (18)	\$ (19)	\$ 29	\$ 29
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For the year ended Dec. 31, 2003

(in millions)

OLD STRUCTURE

	Commercial Imaging	All Other	Sub- Total
Net sales	\$ 1,559	\$ 95	\$ 1,654
Cost of goods sold (COGS)	1,135	73	1,208
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Gross profit	424	22	446
Selling, general and administrative expenses (SG&A)	207	30	237
Research and development costs (R&D)	51	70	121
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Earnings before interest, other charges, net, and taxes (EFO)	\$ 166	\$ (78)	\$ 88
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NEW STRUCTURE

	Commercial Imaging	Graphic Communications	All Other	RSS Disc. Ops.	Sub- Total
Net sales	\$ 791	\$ 346	\$ 93	\$ 424	\$ 1,654
COGS	522	299	69	318	1,208
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Gross profit	269	47	24	106	446
SG&A	134	37	30	36	237
R&D	23	23	69	6	121
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EFO	\$ 112	\$ (13)	\$ (75)	\$ 64	\$ 88
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SIGNATURES

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

EASTMAN KODAK COMPANY
(Registrant)

Date: June 3, 2004

/s/ Richard G. Brown, Jr.
Richard G. Brown, Jr.
Controller
