

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 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 27, 2007

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

New Jersey	1-87	16-0417150

(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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Securities Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 7.01 Regulation FD Disclosure.

Eastman Kodak Company (the Company) realigned its operations effective January 1, 2007, and changed its corporate segment reporting structure beginning with the first quarter of 2007, as disclosed in the Company's first quarter 2007 Form 10-Q.

In addition, on April 30, 2007, the Company completed the sale of its Health Group to an affiliate of Onex Corporation, as reported in the Company's Form 8-K filed on May 4, 2007.

Accounting Principles Generally Accepted in the United States of America require that when a company changes its reportable segments or when a component of an entity, such as the Health Group, has been reported as a discontinued operation, financial statements for prior periods must be reported on a comparable basis using the new segment reporting structure or presenting the financial results of the component in discontinued operations.

As a result of these requirements, the prior period comparable information for the first quarter of 2006 included in the Company's first quarter 2007 Form 10-Q was reported: (1) using the new reportable segment structure, and (2) presenting the Health Group as a discontinued operation. The purpose of this Form 8-K is to present, for informational purposes, the results of operations for the second, third, and fourth quarters of 2006, and full year 2006 and 2005, reflective of the changes referred to above.

The results of operations presented in this Form 8-K for the three and six months ended June 30, 2006, the three and nine months ended September 30, 2006, and the three months (on a condensed basis) ended December 31, 2006 will be reported in the Company's Form 10-Q for the second quarter of 2007, the Form 10-Q for the third quarter of 2007, and the 2007 Form 10-K, respectively, when these Forms are filed with the Securities and Exchange Commission. The results of operations presented in this Form 8-K for the full years ended December 31, 2006 and 2005 will be reported in the 2007 Form 10-K, when it is filed with the Securities and Exchange Commission.

Eastman Kodak Company
 Consolidated Operating Results (Unaudited)
 (in millions, except per share data)

	For the Three Months Ended June 30, 2006		For the Six Months Ended June 30, 2006	
	-----		-----	
	As Originally Filed	Revised	As Originally Filed	Revised
	-----	-----	-----	-----
Net sales	\$3,360	\$2,688	\$6,249	\$4,980
Cost of goods sold	2,551	2,113	4,762	3,936
	-----	-----	-----	-----
Gross profit	809	575	1,487	1,044
Selling, general and administrative expenses	620	518	1,229	1,025
Research and development costs	187	152	370	300
Restructuring costs and other	169	156	314	294
	-----	-----	-----	-----
Loss from continuing operations before interest, other income (charges), net and income taxes	(167)	(251)	(426)	(575)
Interest expense	66	43	128	84
Other income (charges), net	2	-	28	27
	-----	-----	-----	-----
Loss from continuing operations before income taxes	(231)	(294)	(526)	(632)
Provision for income taxes	51	61	54	69
	-----	-----	-----	-----
Loss from continuing operations	(282)	(355)	(580)	(701)
Earnings from discontinued operations, net of income taxes	-	73	-	121
	-----	-----	-----	-----
Net loss	\$ (282)	\$ (282)	\$ (580)	\$ (580)
	=====	=====	=====	=====
Basic and diluted net (loss) earnings per share:				
Continuing operations	\$ (.98)	\$(1.24)	\$(2.02)	\$(2.44)
Discontinued operations	-	.26	-	.42
	-----	-----	-----	-----
Total	\$ (.98)	\$ (.98)	\$(2.02)	\$(2.02)
	=====	=====	=====	=====

Eastman Kodak Company
 Consolidated Operating Results (Unaudited) (continued)
 (in millions, except per share data)

	For the Three Months Ended September 30, 2006		For the Nine Months Ended September 30, 2006	
	As Originally Filed	Revised	As Originally Filed	Revised
Net sales	\$3,204	\$2,595	\$9,453	\$7,575
Cost of goods sold	2,330	1,944	7,092	5,880
Gross profit	874	651	2,361	1,695
Selling, general and administrative expenses	565	464	1,794	1,489
Research and development costs	170	138	540	438
Restructuring costs and other	137	108	451	402
Earnings (loss) from Continuing operations Before interest, other income (charges), net and income taxes	2	(59)	(424)	(634)
Interest expense	74	51	202	135
Other income (charges), net	54	57	82	84
Loss from continuing operations before income taxes	(18)	(53)	(544)	(685)
Provision for income taxes	19	30	73	99
Loss from continuing operations	(37)	(83)	(617)	(784)
Earnings from discontinued operations, net of income taxes	-	46	-	167
Net loss	\$ (37)	\$ (37)	\$ (617)	\$ (617)
Basic and diluted net (loss) earnings per share:				
Continuing operations	\$ (.13)	\$ (.29)	\$(2.15)	\$(2.73)
Discontinued operations	-	.16	-	.58
Total	\$ (.13)	\$ (.13)	\$(2.15)	\$(2.15)

Eastman Kodak Company
 Consolidated Operating Results (continued)
 (in millions, except per share data)

	For the Three Months Ended December 31, 2006		For the Twelve Months Ended December 31, 2006	
	-----		-----	
	As Originally Filed (Unaudited)	Revised (Unaudited)	As Originally Filed (Unaudited)	Revised (Unaudited)
Net sales	\$3,821	\$3,148	\$13,274	\$10,723
Cost of goods sold	2,814	2,398	9,906	8,278
	-----	-----	-----	-----
Gross profit	1,007	750	3,368	2,445
Selling, general and administrative expenses	595	479	2,389	1,968
Research and development costs	170	140	710	578
Restructuring costs and other	20	14	471	416
	-----	-----	-----	-----
Earnings (loss) from Continuing operations before interest, other income (charges), net and income taxes	222	117	(202)	(517)
Interest expense	60	37	262	172
Other income (charges), net	36	34	118	118
	-----	-----	-----	-----
Earnings (loss) from Continuing operations before income taxes	198	114	(346)	(571)
Provision for income taxes	181	127	254	226
	-----	-----	-----	-----
Earnings (loss) from Continuing operations	17	(13)	(600)	(797)
(Loss) earnings from discontinued operations, net of income taxes	(1)	29	(1)	196
	-----	-----	-----	-----
Net earnings (loss)	\$ 16	\$ 16	\$ (601)	\$ (601)
	=====	=====	=====	=====
Basic and diluted net earnings (loss) per share:				
Continuing operations	\$.06	\$ (.05)	\$(2.09)	\$(2.77)
Discontinued operations	-	.11	-	.68
	-----	-----	-----	-----
Total	\$.06	\$.06	\$(2.09)	\$(2.09)
	=====	=====	=====	=====

Eastman Kodak Company
 Consolidated Operating Results (continued)
 (in millions, except per share data)

	For the Twelve Months Ended December 31, 2005	
	As Originally Filed	Revised (Unaudited)
Net sales	\$14,268	\$11,560
Cost of goods sold	10,650	8,992
Gross profit	3,618	2,568
Selling, general and administrative expenses	2,668	2,258
Research and development costs	892	739
Restructuring costs and other	690	665
Loss from continuing operations before interest, other income (charges), net and income taxes	(632)	(1,094)
Interest expense	211	139
Other income (charges), net	44	37
Loss from continuing operations before income taxes	(799)	(1,196)
Provision for income taxes	555	455
Loss from continuing operations	(1,354)	(1,651)
Earnings from discontinued operations, net of income taxes	150	445
Loss from cumulative effect of accounting change, net of income taxes	(57)	(55)
Net loss	\$(1,261)	\$(1,261)
Basic and diluted net (loss) earnings per share:		
Continuing operations	\$ (4.70)	\$ (5.73)
Discontinued operations	.52	1.54
Cumulative effect of accounting change	(.20)	(.19)
Total	\$ (4.38)	\$ (4.38)

Eastman Kodak Company
Segment Results (Unaudited)
(in millions)

	For the Three Months Ended June 30, 2006		For the Six Months Ended June 30, 2006	
	As Originally Filed	Revised	As Originally Filed	Revised
Net sales:				
Consumer Digital				
Imaging Group (CDG)	\$ 628	\$1,105	\$1,126	\$2,007
Film Products Group* (FPG)	1,153	660	2,069	1,160
Graphic Communications Group (GCG)	908	908	1,778	1,778
Health Group (HG)	655	-	1,240	-
All Other	16	15	36	35
Consolidated total	\$3,360	\$2,688	\$6,249	\$4,980

Earnings (loss) from continuing operations before interest,
other income (charges), net and income taxes:

Consumer Digital				
Imaging Group (CDG)	\$ (79)	\$ (133)	\$ (173)	\$ (300)
Film Products Group* (FPG)	113	119	142	170
Graphic Communications Group (GCG)	22	16	53	40
Health Group (HG)	78	-	124	-
All Other	(51)	(25)	(94)	(41)
Total of segments	83	(23)	52	(131)
Restructuring costs and other	(246)	(224)	(474)	(440)
Legal settlement	(4)	(4)	(4)	(4)
Interest expense	(66)	(43)	(128)	(84)
Other income (charges), net	2	-	28	27
Consolidated loss from continuing operations before income taxes	\$ (231)	\$ (294)	\$ (526)	\$ (632)

* formerly Film and Photofinishing Systems Group

Eastman Kodak Company
 Segment Results (Unaudited)(continued)
 (in millions)

	For the Three Months Ended September 30, 2006		For the Nine Months Ended September 30, 2006	
	-----		-----	
	As Originally Filed	Revised	As Originally Filed	Revised
Net sales:				
Consumer Digital				
Imaging Group (CDG)	\$ 640	\$1,109	\$1,766	\$3,116
Film Products Group* (FPG)	1,074	593	3,143	1,753
Graphic Communications Group (GCG)	880	880	2,658	2,658
Health Group (HG)	597	-	1,837	-
All Other	13	13	49	48
	-----	-----	-----	-----
Consolidated total	\$3,204	\$2,595	\$9,453	\$7,575
	=====	=====	=====	=====

Earnings (loss) from continuing operations before interest,
 Other income (charges), net and income taxes:

Consumer Digital				
Imaging Group (CDG)	\$ 24	\$ (3)	\$ (149)	\$ (303)
Film Products Group* (FPG)	139	115	281	285
Graphic Communications Group (GCG)	31	26	84	66
Health Group (HG)	68	-	192	-
All Other	(48)	(16)	(142)	(57)
	-----	-----	-----	-----
Total of segments	214	122	266	(9)
Restructuring costs and other	(212)	(181)	(686)	(621)
Legal settlement	-	-	(4)	(4)
Interest expense	(74)	(51)	(202)	(135)
Other income (charges), net	54	57	82	84
	-----	-----	-----	-----
Consolidated loss from continuing operations before income taxes	\$ (18)	\$ (53)	\$ (544)	\$ (685)
	=====	=====	=====	=====

* formerly Film and Photofinishing Systems Group

Eastman Kodak Company
 Segment Results (continued)
 (in millions)

	For the Three Months Ended December 31, 2006		For the Twelve Months Ended December 31, 2006	
	As Originally Filed (Unaudited)	Revised (Unaudited)	As Originally Filed (Unaudited)	Revised (Unaudited)
Net sales:				
Consumer Digital				
Imaging Group (CDG)	\$1,154	\$1,595	\$2,920	\$4,711
Film Products Group* (FPG)	1,013	559	4,156	2,312
Graphic Communications Group (GCG)	974	974	3,632	3,632
Health Group (HG)	660	-	2,497	-
All Other	20	20	69	68
Consolidated total	<u>\$3,821</u>	<u>\$3,148</u>	<u>\$13,274</u>	<u>\$10,723</u>

Earnings (loss) from continuing operations before interest,
 other income (charges), net and income taxes:

Consumer Digital				
Imaging Group (CDG)	\$ 150	\$ 63	\$ 1	\$ (240)
Film Products Group* (FPG)	77	83	358	368
Graphic Communications Group (GCG)	57	51	141	117
Health Group (HG)	86	-	278	-
All Other	(72)	(9)	(214)	(66)
Total of segments	298	188	564	179
Restructuring costs and other	(82)	(77)	(768)	(698)
Legal settlement	6	6	2	2
Interest expense	(60)	(37)	(262)	(172)
Other income (charges), net	36	34	118	118
Consolidated earnings (loss) from continuing operations before income taxes	<u>\$ 198</u>	<u>\$ 114</u>	<u>\$ (346)</u>	<u>\$ (571)</u>

* formerly Film and Photofinishing Systems Group

Eastman Kodak Company
 Segment Results (continued)
 (in millions)

For the
 Twelve Months Ended
 December 31, 2005

 As
 Originally
 Filed Revised
 (Unaudited)

Net sales:

Consumer Digital		
Imaging Group (CDG)	\$3,215	\$5,646
Film Products Group* (FPG)	5,325	2,841
Graphic Communications Group (GCG)	2,990	2,990
Health Group (HG)	2,655	-
All Other	83	83
	-----	-----
Consolidated total	\$14,268	\$11,560
	=====	=====

Earnings (loss) from continuing operations before interest,
 other income (charges), net and income taxes:

Consumer Digital		
Imaging Group (CDG)	\$ (131)	\$ 103
Film Products Group* (FPG)	540	158
Graphic Communications Group (GCG)	(41)	(114)
Health Group (HG)	370	-
All Other	(231)	(128)
	-----	-----
Total of segments	507	19
Restructuring costs and other	(1,118)	(1,092)
Legal settlement	(21)	(21)
Interest expense	(211)	(139)
Other income (charges), net	44	37
	-----	-----
Consolidated loss from continuing operations before income taxes	\$ (799)	\$(1,196)
	=====	=====

* formerly Film and Photofinishing Systems Group

SIGNATURE

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 hereunto duly authorized.

EASTMAN KODAK COMPANY

By: /s/ Diane E. Wilfong

Diane E. Wilfong
Controller

Date: June 27, 2007