

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL

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or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Oviedo Gustavo</u>	2. Date of Event Requiring Statement (Month/Day/Year) <u>01/03/2011</u>	3. Issuer Name and Ticker or Trading Symbol <u>EASTMAN KODAK CO [EK]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ <input checked="" type="checkbox"/> Officer (give title below) <u>Vice President</u>	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person
(Last) (First) (Middle) <u>343 STATE STREET</u>			
(Street) <u>ROCHESTER NY</u> <u>14650</u>			
(City) (State) (Zip)			

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
<u>Common Stock</u>	<u>14,068</u>	<u>D</u>	

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date				
<u>Option (right to buy)</u>	<u>(1)</u>	<u>12/10/2014</u>	<u>Common Stock</u> <u>10,000</u>	<u>23.28</u>	<u>D</u>	
<u>Option (right to buy)</u>	<u>(2)</u>	<u>12/08/2015</u>	<u>Common Stock</u> <u>71,430</u>	<u>7.41</u>	<u>D</u>	
<u>Restricted Stock Units</u>	<u>09/16/2011⁽³⁾</u>	<u>09/16/2011⁽³⁾</u>	<u>Common Stock</u> <u>10,539.84</u>	<u>(4)</u>	<u>D</u>	
<u>Restricted Stock Units</u>	<u>12/31/2011⁽³⁾</u>	<u>12/31/2011⁽³⁾</u>	<u>Common Stock</u> <u>9,040</u>	<u>(4)</u>	<u>D</u>	
<u>Restricted Stock Units</u>	<u>(5)</u>	<u>(5)</u>	<u>Common Stock</u> <u>99,638</u>	<u>(4)</u>	<u>D</u>	
<u>Restricted Stock Units⁽⁶⁾</u>	<u>12/31/2011⁽³⁾</u>	<u>12/31/2011⁽³⁾</u>	<u>Common Stock</u> <u>15,368</u>	<u>(4)</u>	<u>D</u>	

Explanation of Responses:

- These options have vested.
- These options vest one-third on each of the first three anniversaries of the date of grant.
- This is the date these restricted stock units will vest.
- These units convert on a one-to-one basis.
- These units vest 50% on both the 3rd and 4th anniversary of the grant date.
- These are units earned under the Company's Leadership Stock Program for the 2009 performance cycle.

Remarks:

Patrick M. Sheller as attorney-
in-fact for Gustavo Oviedo 01/12/2011

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 5 (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.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

The undersigned, Gustavo Oviato, hereby appoints each of Patrick M. Sheller, Susan M. Wylie and Joyce P. Haag, individually, his attorney in fact to:

(1) execute for the undersigned, in the undersigned's capacity as an officer of Eastman Kodak Company (the "Company"), Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder;

(2) execute for the undersigned, in the undersigned's capacity as an officer of the Company Form 144 in accordance with the Securities Exchange Act of 1934 and the rules thereunder;

(3) perform any and all acts for the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5, or Form 144 and timely file such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and

(4) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney in fact may approve in his or her discretion.

The undersigned hereby grants to his attorney in fact full power and authority to do anything that is necessary or desirable in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney in fact, or such attorney in fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted.

The undersigned acknowledges that the foregoing attorney in fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 and Form 144 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 22nd day of December, 2010.

/s/Gustavo Oviedo

Sworn to before me this
22nd day of December, 2010

Claudia Rodelas
Notary Public

No. DD98938

State of Florida

My Commission expires June 18, 2012

poweratt.doc

- - 2 -

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