

As filed with the Securities and Exchange Commission on
December 8, 1995

Registration No. 33-

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

EASTMAN KODAK COMPANY
(Exact name of registrant as specified in its
charter)

New Jersey 16-0417150
(State or other jurisdiction (I.R.S.
employer identification
of incorporation or organization number)

343 STATE STREET, ROCHESTER, NEW YORK
14650
(Address of principal executive offices) (Zip
code)

EASTMAN KODAK COMPANY
1995 OMNIBUS LONG-TERM COMPENSATION PLAN
(Full title of the plan)

JOYCE P. HAAG
Secretary
Eastman Kodak Company
343 State Street
Rochester, New York 14650
(716) 724-4666
(Name, address, and telephone number of agent for
service)

CALCULATION OF REGISTRATION FEE

Maximum Securities to be Registered Price	Proposed Maximum Aggregate Offering Amount of Registered Registration Fee	Proposed Offering Amount of Per Share (1)
Common Stock \$1,079,000,000 par value \$2.50 per share	16,000,000 \$372,069.00 shares	\$67.4375.00

(1) Estimated on the basis of the average of the high and
low prices of Kodak
Common Stock reported on the New York Stock Exchange for
December 5,
1995, solely for the purpose of determining the registration
fee pursuant to
Rule 457 (c) and (h).

Approximate date of commencement of the proposed sale of
the securities to the

public:

From time to time after the Registration Statement
becomes effective.

PART II

Item 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The following information previously filed by Kodak with the Securities and Exchange Commission (the "Commission") is incorporated herein by reference:

Kodak's Form 10-K Annual Report for the year ended December 31, 1994, as amended by Form 10-K/A dated May 1, 1995.

Kodak's Form 10-Q Quarterly Report for the quarter ended March 31, 1995.

Kodak's Form 10-Q Quarterly Report for the quarter ended June 30, 1995.

Kodak's Form 10-Q Quarterly Report for the quarter ended September 30, 1995.

All documents filed by Kodak with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which de-registers all securities then remaining unsold will be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

Description Of Kodak Common Stock

The following is a brief description of Kodak Common Stock.

Dividend Rights

Each share of Kodak Common Stock ranks equally with all other shares of Kodak Common Stock with respect to dividends. Dividends may be declared by the Board of Directors and paid by Kodak at such times as the Board of Directors determines, all pursuant to the provisions of the New Jersey Business Corporation Act.

Voting Rights

Each holder of Kodak Common Stock is entitled to one vote per share of such stock held. Kodak Common Stock does not have cumulative voting rights. Holders of Kodak Common Stock are entitled to vote on all matters requiring shareholder approval under New Jersey law and Kodak's Restated Certificate of Incorporation and By-Laws, and to elect the members of the Board of Directors. Directors are divided into three classes, each such class, as nearly as possible, having the same number of directors. At each annual meeting of the shareholders, the directors chosen to succeed those whose terms have then expired shall be identified as being of the same class as the directors they succeed and shall be elected by the shareholders for a term expiring at the third succeeding annual meeting of the shareholders.

Liquidation Rights

Holders of Kodak Common Stock are entitled on liquidation to receive all assets which remain after payment to creditors and holders of preferred stock.

Preemptive Rights

Holders of Kodak Common Stock are not entitled to preemptive rights. There are no provisions for redemption, conversion rights, sinking funds, or liability for further calls or assessments by Kodak with respect to Kodak Common Stock.

Item 4. DESCRIPTION OF SECURITIES

Not applicable.

Item 5. INTERESTS OF NAMED EXPERTS AND COUNSEL

The legality of the securities being offered hereby will be passed upon by Gary P. Van Graafeiland, Senior Vice President and General Counsel of Kodak. Mr. Van Graafeiland owns and has options to purchase Kodak Common Stock and is eligible to receive awards under the Plan.

Item 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Section 14A:3-5 of the New Jersey Business Corporation Act empowers a corporation to indemnify its directors, officers, and employees against expenses or liabilities in connection with any proceeding involving such persons by reason of their being such directors, officers, or employees. Article 6 of Kodak's Restated Certificate of Incorporation and Article 8, Section 2 of Kodak's by-laws provides for indemnification, to the full extent permitted by law of Kodak's directors, officers, and employees. In addition, Kodak maintains directors and officers liability insurance insuring its directors and officers against liabilities against which they cannot be indemnified by Kodak.

Item 7. EXEMPTION FROM REGISTRATION CLAIMED. Not applicable.

Item 8. EXHIBITS

Exhibit Number -----	Exhibit -----
3(A)	Certificate of Incorporation
3(B) 1992	By-laws, as amended through September 11,
4	Eastman Kodak Company 1995 Omnibus Long-Term Incentive Plan
5	Opinion of Gary P. Van Graafeiland as to the legality of the securities registered
24A	Consent of Price Waterhouse LLP, independent accountants
24B	Consent of Gary P. Van Graafeiland (included in Exhibit 5 to this Registration Statement)

Item 9. UNDERTAKINGS

Updating Information

- (a) The undersigned registrant hereby undertakes:
- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;
- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d)

of the Securities Exchange Act of 1934 that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Indemnification of Certain Persons

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the

Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit, or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rochester, State of New York, on this 8th day of December, 1995.

EASTMAN KODAK COMPANY

By: /s/ George M.C. Fisher By: /s/ Harry L. Kavetas

Chairman of the Board, Executive Vice President and Chief
President and Chief Financial Officer
Officer (Principal Financial Officer)
Executive Officer

By: /s/ David J. FitzPatrick

Controller
(Principal Accounting Officer)

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on December 8, 1995.

Name	Title	
Richard S. Braddock	Director	/s/ Richard S. Braddock

Martha Layne Collins	Director	/s/ Martha Layne Collins

Alice F. Emerson	Director	/s/ Alice F. Emerson

George M.C. Fisher	Director	/s/ George M.C. Fisher

Roberto C. Goizueta	Director	/s/ Roberto C. Goizueta

Paul E. Gray	Director	/s/ Paul E. Gray

John J. Phelan, Jr.	Director	/s/ John J. Phelan, Jr.

Wilbur J. Prezzano Director /s/ Wilbur J
Prezzano

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Leo J. Thomas Director /s/ Leo J.
Thomas

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Richard A. Zimmerman Director /s/ Richard A.
Zimmerman

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EASTMAN KODAK COMPANY
REGISTRATION STATEMENT ON FORM S-8
1995 OMNIBUS LONG-TERM COMPENSATION PLAN

INDEX TO EXHIBITS

Exhibit Number Location - - - - - - - - - -	Exhibit -----
3(A) Incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 25, 1988, Exhibit 3	Certificate of Incorporation
3(B) 11, 1992 Report on Form 10-K for the fiscal year ended December 31, 1992, Exhibit 3	By-laws, as amended through September Incorporated by reference to Annual Report
4 Long-Term Report on Form 10-Q for the quarter ended June 30, 1995.	Eastman Kodak Company 1995 Omnibus Incorporated by reference to Quarterly Incentive Plan
5 to the	Opinion of Gary P. Van Graafeiland as legality of the securities registered
*	
24(A) independent	Consent of Price Waterhouse LLP, accountants
*	
24(B)	Consent of Gary P. Van Graafeiland

Included in Exhibit 5 to this Registration
Statement

*Included as part of the electronic submission of this
Registration Statement

EXHIBIT 5

December 8, 1995

Eastman Kodak Company
343 State Street
Rochester, New York 14650

Ladies and Gentlemen:

I am Senior Vice President and General Counsel of Eastman Kodak Company, a New Jersey corporation ("Kodak").

With respect to the Registration Statement on Form S-8 (the "Registration Statement") filed today by Kodak with the Securities and Exchange Commission for the purpose of registering under the Securities Act of 1933, as amended, 16,000,000 shares of common stock, \$2.50 par value, of Kodak (the "Shares") to be granted to participants under, or issued upon the exercise of options and stock appreciation rights, or issued in connection with other awards granted under the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan (the "Plan"), I have examined originals or copies, certified or otherwise identified to my satisfaction, of such corporate records, certificates, and other documents and instruments, and such questions of law, as I have considered necessary or desirable for the purpose of this opinion.

Based on the foregoing, I am of the opinion that the Shares will, when the Registration Statement has become effective and the Shares have been issued and delivered as contemplated in the Plan, be legally issued, fully paid, and non-assessable.

I consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

Graafeiland
President

Gary P. Van
Senior Vice
and General Counsel

EXHIBIT 24A

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated January 30, 1995, appearing on page 18 of Eastman Kodak Company's Annual Report on Form 10-K for the year ended December 31, 1994, and our report dated April 28, 1995, appearing on Page 3 of Eastman Kodak Company's Amended Annual Report for the year ended December 31, 1994, on Form 10-K/A dated May 1, 1995.

Price Waterhouse LLP
New York, New York
December 8, 1995

December 8, 1995

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Eastman Kodak Company Registration Statement on
Form S-8 Relating to
Securities to be Issued Under the Eastman Kodak
Company 1995 Omnibus
Long-Term Compensation Plan

Ladies and Gentlemen:

We are filing today by electronic EDGAR transmission Eastman
Kodak Company's
Registration statement on Form S-8 for the Eastman Kodak
Company 1995 Omnibus
Long-Term Compensation Plan. The filing fee of \$372,069.00
was transferred on December 8, 1995, to the Commission's
account at Mellon Bank in Pittsburgh, Pennsylvania.

Please call the undersigned at 716-724-4368 if you have any
questions.

Very truly yours,

EASTMAN KODAK

COMPANY

Joyce P. Haag
Secretary