

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 23, 2006

Eastman Kodak Company  
(Exact name of registrant as specified in its 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  
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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, 2006, and changed its corporate segment reporting structure beginning with the first quarter of 2006. Additionally, effective January 1, 2006, the Company changed its cost allocation methodologies related to distribution costs, indirect selling, general and administrative expenses, and corporate research and development costs. Further, on January 1, 2006, the Company elected to change its method of costing its U.S. inventories from the LIFO method to the average cost method.

Accounting Principles Generally Accepted in the United States of America require that when a company changes its reportable segments or accounting methodologies, financial statements for prior periods must be reported on a comparable basis and, therefore, restated using the new segment reporting structure or accounting methodologies.

As a result of these requirements, the prior period comparable information for the first quarter of 2005 included in the Company's first quarter 2006 Form 10-Q was reported using: (1) the new reportable segment structure, (2) the changes in cost allocation methodology, and (3) the change in the costing methodology for U.S. inventory from LIFO to average cost. 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 2005 and full-year 2005 reflective of the changes referred to above.

The results of operations presented in this Form 8-K are also reflective of the Company's change in allocation methodology related to post employment benefit costs for retirees made in the fourth quarter of 2005.

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

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

	For the Three Months Ended June 30, 2005		For the Six Months Ended June 30, 2005	
	As Previously Reported	Restated	As Previously Reported	Restated
Net sales	\$3,686	\$3,686	\$6,518	\$6,518
Cost of goods sold	2,622	2,648	4,749	4,789
Gross profit	1,064	1,038	1,769	1,729
Selling, general and administrative expenses	654	650	1,238	1,231
Research and development costs	276	272	475	468
Restructuring costs and other	253	253	368	368
Loss from continuing operations before interest, other income (charges), net and income taxes	(119)	(137)	(312)	(338)
Interest expense	49	49	87	87
Other charges, net	(37)	(37)	(2)	(2)
Loss from continuing operations before income taxes	(205)	(223)	(401)	(427)
Benefit for income taxes	(64)	(68)	(119)	(125)
Loss from continuing operations	(141)	(155)	(282)	(302)
Earnings from discontinued operations, net of income taxes	-	-	1	1
Net loss	\$ (141)	\$ (155)	\$ (281)	\$ (301)
Basic and diluted net loss per share:				
Continuing operations	\$ (.49)	\$ (.54)	\$ (.98)	\$ (1.05)
Discontinued operations	-	-	-	-
Total	\$ (.49)	\$ (.54)	\$ (.98)	\$ (1.05)

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

	For the Three Months Ended September 30, 2005		For the Nine Months Ended September 30, 2005	
	As Previously Reported	Restated	As Previously Reported	Restated
Net sales	\$3,553	\$3,553	\$10,071	\$10,071
Cost of goods sold	2,620	2,631	7,369	7,420
Gross profit	933	922	2,702	2,651
Selling, general and administrative expenses	673	670	1,911	1,901
Research and development costs	217	212	692	680
Restructuring costs and other	163	163	531	531
Loss from continuing operations before interest, other income (charges), net and income taxes	(120)	(123)	(432)	(461)
Interest expense	57	57	144	144
Other charges, net	(9)	(9)	(11)	(11)
Loss from continuing operations before income taxes	(186)	(189)	(587)	(616)
Provision for income taxes	853	726	734	601
Loss from continuing operations	(1,039)	(915)	(1,321)	(1,217)
Earnings from discontinued operations, net of income taxes	1	1	2	2
Net loss	<u>\$ (1,038)</u>	<u>\$ (914)</u>	<u>\$ (1,319)</u>	<u>\$ (1,215)</u>
Basic and diluted net (loss) earnings per share:				
Continuing operations	\$ (3.62)	\$ (3.19)	\$ (4.59)	\$ (4.23)
Discontinued operations	.01	.01	.01	.01
Total	<u>\$ (3.61)</u>	<u>\$ (3.18)</u>	<u>\$ (4.58)</u>	<u>\$ (4.22)</u>

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

	For the Three Months Ended December 31, 2005		For the Twelve Months Ended December 31, 2005	
	As Previously Reported (Unaudited)	Restated (Unaudited)	As Previously Reported	Restated (Unaudited)
Net sales	\$4,197	\$4,197	\$14,268	\$14,268
Cost of goods sold	3,226	3,230	10,617	10,650
Gross profit	971	967	3,651	3,618
Selling, general and administrative expenses	767	767	2,668	2,668
Research and development costs	212	212	892	892
Restructuring costs and other	159	159	690	690
Loss from continuing operations before interest, other income (charges), net and income taxes	(167)	(171)	(599)	(632)
Interest expense	67	67	211	211
Other income, net	55	55	44	44
Loss from continuing operations before income taxes	(179)	(183)	(766)	(799)
(Benefit) provision for income taxes	(45)	(46)	689	555
Loss from continuing operations	(134)	(137)	(1,455)	(1,354)
Earnings from discontinued operations, net of income taxes	148	148	150	150
Loss from cumulative effect of accounting change, net of income taxes	(57)	(57)	(57)	(57)
Net loss	\$ (43)	\$ (46)	\$ (1,362)	\$ (1,261)
Basic and diluted net (loss) earnings per share:				
Continuing operations	\$ (.47)	\$ (.48)	\$ (5.05)	\$ (4.70)
Discontinued operations	.52	.52	.52	.52
Cumulative effect of accounting change, net	(.20)	(.20)	(.20)	(.20)
Total	\$ (.15)	\$ (.16)	\$ (4.73)	\$ (4.38)

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

	For the Three Months Ended June 30, 2005		For the Six Months Ended June 30, 2005	
	As Previously Reported	Restated	As Previously Reported	Restated
Net sales:				
Digital & Film				
Imaging Systems (DFIS)	\$2,151	\$ -	\$3,952	\$ -
Consumer Digital				
Imaging Group (CDG)	-	671	-	1,224
Film and Photofinishing				
Systems Group (FPG)	-	1,503	-	2,771
Graphic Communications				
Group (GCG)	794	794	1,162	1,162
Health Group (HG)	694	694	1,320	1,320
All Other	47	24	84	41
Consolidated total	\$3,686	\$3,686	\$6,518	\$6,518

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

Digital & Film				
Imaging Systems (DFIS)	\$ 193	\$ -	\$ 197	\$ -
Consumer Digital				
Imaging Group (CDG)	-	(52)	-	(110)
Film and Photofinishing				
Systems Group (FPG)	-	244	-	315
Graphic Communications				
Group (GCG)	(33)	(42)	(53)	(76)
Health Group (HG)	103	109	174	187
All Other	(43)	(57)	(85)	(109)
Total of segments	220	202	233	207
Restructuring costs and other	(339)	(339)	(545)	(545)
Consolidated total	\$ (119)	\$ (137)	\$ (312)	\$ (338)

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

	For the Three Months Ended June 30, 2005		For the Six Months Ended June 30, 2005	
	As Previously Reported	Restated	As Previously Reported	Restated
Earnings (loss) from continuing operations:				
Digital & Film				
Imaging Systems (DFIS)	\$ 149	\$ -	\$ 161	\$ -
Consumer Digital				
Imaging Group (CDG)	-	(42)	-	(92)
Film and Photofinishing				
Systems Group (FPG)	-	188	-	259
Graphic Communications				
Group (GCG)	(22)	(29)	(23)	(42)
Health Group (HG)	79	84	142	153
All Other	(38)	(48)	(75)	(95)
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Total of segments	168	153	205	183
Restructuring costs and other	(339)	(339)	(545)	(545)
Lucky Film impairment	(19)	(19)	(19)	(19)
Property sales	13	13	13	13
Interest expense	(49)	(49)	(87)	(87)
Other corporate items	5	5	10	10
Tax on contribution	(6)	(6)	(6)	(6)
Income tax effects on above items and taxes not allocated to segments	86	87	147	149
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Consolidated total	\$ (141)	\$ (155)	\$ (282)	\$ (302)
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Eastman Kodak Company  
 Segment Results (Unaudited)(continued)  
 (in millions)

	For the Three Months Ended September 30, 2005		For the Nine Months Ended September 30, 2005	
	As Previously Reported	Restated	As Previously Reported	Restated
Net sales:				
Digital & Film				
Imaging Systems (DFIS)	\$1,995	\$ -	\$5,947	\$ -
Consumer Digital				
Imaging Group (CDG)	-	659	-	1,883
Film and Photofinishing				
Systems Group (FPG)	-	1,353	-	4,124
Graphic Communications				
Group (GCG)	886	886	2,048	2,048
Health Group (HG)	635	635	1,955	1,955
All Other	37	20	121	61
Consolidated total	\$3,553	\$3,553	\$10,071	\$10,071

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

Digital & Film				
Imaging Systems (DFIS)	\$ 108	\$ -	\$ 305	\$ -
Consumer Digital				
Imaging Group (CDG)	-	(61)	-	(171)
Film and Photofinishing				
Systems Group (FPG)	-	174	-	489
Graphic Communications				
Group (GCG)	15	7	(38)	(69)
Health Group (HG)	90	96	264	283
All Other	(55)	(61)	(140)	(170)
Total of segments	158	155	391	362
Restructuring costs and other	(278)	(278)	(823)	(823)
Consolidated total	\$ (120)	\$ (123)	\$ (432)	\$ (461)



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

	For the Three Months Ended September 30, 2005		For the Nine Months Ended September 30, 2005	
	As Previously Reported	Restated	As Previously Reported	Restated
Earnings (loss) from continuing operations:				
Digital & Film				
Imaging Systems (DFIS)	\$ 95	\$ -	\$ 256	\$ -
Consumer Digital				
Imaging Group (CDG)	-	(23)	-	(115)
Film and Photofinishing				
Systems Group (FPG)	-	55	-	314
Graphic Communications				
Group (GCG)	(6)	(8)	(29)	(50)
Health Group (HG)	89	31	231	184
All Other	(20)	(20)	(95)	(115)
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Total of segments	158	35	363	218
Restructuring costs and other	(278)	(278)	(823)	(823)
Lucky Film impairment	-	-	(19)	(19)
Asset impairment	(21)	(21)	(21)	(21)
Property sales	28	28	41	41
Interest expense	(57)	(57)	(144)	(144)
Other corporate items	4	4	14	14
Tax on contribution	-	-	(6)	(6)
Income tax effects on above items and taxes not allocated to segments	(873)	(626)	(726)	(477)
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Consolidated total	<u>\$ (1,039)</u>	<u>\$ (915)</u>	<u>\$ (1,321)</u>	<u>\$ (1,217)</u>
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Eastman Kodak Company  
 Segment Results (continued)  
 (in millions)

	For the Three Months Ended December 31, 2005		For the Twelve Months Ended December 31, 2005	
	As Previously Reported (Unaudited)	Restated (Unaudited)	As Previously Reported	Restated (Unaudited)
Net sales:				
Digital & Film				
Imaging Systems (DFIS)	\$2,513	\$ -	\$8,460	\$ -
Consumer Digital				
Imaging Group (CDG)	-	1,332	-	3,215
Film and Photofinishing				
Systems Group (FPG)	-	1,201	-	5,325
Graphic Communications				
Group (GCG)	942	942	2,990	2,990
Health Group (HG)	700	700	2,655	2,655
All Other	42	22	163	83
Consolidated total	\$4,197	\$4,197	\$14,268	\$14,268

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

Digital & Film				
Imaging Systems (DFIS)	\$ 70	\$ -	\$ 362	\$ -
Consumer Digital				
Imaging Group (CDG)	-	40	-	(131)
Film and Photofinishing				
Systems Group (FPG)	-	51	-	540
Graphic Communications				
Group (GCG)	39	28	1	(41)
Health Group (HG)	82	87	354	370
All Other	(42)	(61)	(177)	(231)
Total of segments	149	145	540	507
Restructuring costs and other	(295)	(295)	(1,118)	(1,118)
Legal settlements	(21)	(21)	(21)	(21)
Consolidated total	\$ (167)	\$ (171)	\$ (599)	\$ (632)

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

	For the Three Months Ended December 31, 2005		For the Twelve Months Ended December 31, 2005	
	As Previously Reported (Unaudited)	Restated (Unaudited)	As Previously Reported	Restated (Unaudited)
Earnings (loss) from continuing operations:				
Digital & Film				
Imaging Systems (DFIS)	\$ 31	\$ -	\$ 212	\$ -
Consumer Digital				
Imaging Group (CDG)	-	52	-	(63)
Film and Photofinishing				
Systems Group (FPG)	-	(13)	-	301
Graphic Communications				
Group (GCG)	20	17	(9)	(33)
Health Group (HG)	19	21	196	205
All Other	(8)	(12)	(98)	(127)
	-----	-----	-----	-----
Total of segments	62	65	301	283
Restructuring costs and other	(295)	(295)	(1,118)	(1,118)
Lucky Film impairment	-	-	(19)	(19)
Asset impairment	(4)	(4)	(25)	(25)
Legal settlements	(21)	(21)	(21)	(21)
Property sales	-	-	41	41
Interest expense	(67)	(67)	(211)	(211)
Other corporate items	4	4	18	18
Tax on contribution	-	-	(6)	(6)
Income tax effects on above items and taxes not allocated to segments	187	181	(415)	(296)
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Consolidated total	\$ (134)	\$ (137)	\$(1,455)	\$(1,354)
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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/ Richard G. Brown, Jr.

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Richard G. Brown, Jr.  
Controller

Date: June 23, 2006