

Registration Statement No. 333-57665

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Amendment No. 1
to
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
(State or other jurisdiction
of incorporation or organization)

16-0417150
(I.R.S. Employer
Identification No.)

343 STATE STREET, ROCHESTER, NEW YORK
(Address of Principal Executive Offices)

14650
(Zip Code)

Kodak Stock Option Plan
(Full title of the plan)

JOYCE P. HAAG, Secretary
Eastman Kodak Company
343 State Street

Rochester, New York 14650
(716) 724-4368
(Name, address, and telephone number of agent for service)

By way of this Amendment No. 1 to Registration Statement, registrant is post-effectively amending Form S-8 filed June 25, 1998, Registration Statement No. 333-57665, which is incorporated by reference, to deregister 1,900,000 of the 10,000,000 shares that were registered via Registration Statement No. 333-57665.

Simultaneously with the filing of this Amendment No. 1 to Registration Statement, the registrant is also filing an Amendment No. 2 to Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan.

Registrant will carry forward the 1,900,000 shares being deregistered under this Amendment 1 to Registration Statement on Form S-8 for the Kodak Stock Option Plan to the Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan.

The \$37,851 filing fee previously paid by registrant for the 1,900,000 shares being deregistered under this Amendment No. 1 to Registration Statement on Form S-8 for the Kodak Stock Option Plan will be applied to the filing fee due as a result of registering the 2,000,000 shares under Amendment No. 2 to Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan.

This Amendment No. 1 to Registration Statement will automatically become effective upon filing with the Securities and Exchange Commission.

Once this Amendment No. 1 to Registration Statement is effective, 8,100,000 shares will remain registered under the Kodak Stock Option Plan by way of Form S-8 filed June 25, 1998, Registration Statement No. 333-57665.

Item 8. EXHIBITS

Exhibit Number	Exhibit
3A	Certificate of Incorporation
3B	By-laws

23A Consent of PricewaterhouseCoopers LLP, independent accountants

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 Amendment No. 1 to Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rochester, State of New York, on the 11th day of April, 2000.

Eastman Kodak Company
(Registrant)

By: Daniel A. Carp*
Chief Executive Officer

By: Robert H. Brust*, Chief
Financial Officer and
Executive Vice President

By: E. Mark Rajkowski*,
Controller

Pursuant to the requirements of the Securities Act of 1933, this Amendment No. 1 to Registration Statement has been signed by the following person in the capacities indicated on April 11, 2000.

Directors	Title
George M. C. Fisher*	Director
Richard S. Braddock*	Director
Daniel A. Carp*	Director

Martha Layne Collins*	Director
Alice F. Emerson*	Director
Paul H. Gray*	Director
Durk I. Jager*	Director
Debra L. Lee*	Director
Paul H. O'Neill*	Director
John J. Phelan, Jr.*	Director
Laura D'Andrea Tyson*	Director
Richard A. Zimmerman*	Director

*By:/s/Joyce P. Haag

Joyce P. Haag
Under Power of Attorney

EASTMAN KODAK COMPANY
REGISTRATION STATEMENT ON FORM S-8
KODAK STOCK OPTION PLAN

INDEX TO EXHIBITS

Exhibit

Number	Exhibit	Location
3A	Certificate of Incorporation	Incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 25, 1988, Exhibit 3
3B	By-laws	Incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 31, 1998, Exhibit 3
4	Kodak Stock Option Plan	Incorporated by reference to Form S-8 filed June 25, 1998 Registration Statement No. 333-57668
23A	Consent of PricewaterhouseCoopers * LLP, independent accountants*	

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

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Amendment No. 1 to Registration Statement No. 333-57665 on Form S-8 of our report dated January 18, 2000 relating to the financial statements and financial statement schedules of Eastman Kodak Company, which appears on page 29 of Eastman Kodak Company's Annual Report on Form 10-K for the year ended December 31, 1999.

PriceWaterhouseCoopers LLP
Rochester, New York

April 7, 2000