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): January 19, 2012

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 Offices)	(Zip Code)

Registrant's telephone number, including area code: (585) 724-4000

Not Applicable
(Former name or former address, if changed since last report.)

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 Exchange 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.

In connection with the filing of voluntary petitions for relief (the "Bankruptcy Filing") under chapter 11 of title 11 of the United States Bankruptcy Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York by Eastman Kodak Company (the "Company") and its U.S. subsidiaries on January 19, 2012, certain holders of its 10.625% Senior Secured Notes due March 15, 2019 and its 9.75% Senior Secured Notes due March 1, 2018 (together, the "Second Lien Notes" and such holders collectively, the "Restricted Noteholders") were provided with certain information relating to the Bankruptcy Filing, the Company's debtor-in-possession financing and cash flow forecasts and other financial information relating to the Company and its assets (the "Information") in connection with discussions regarding the potential adequate protection to be provided to holders of the Second Lien Notes. Pursuant to confidentiality agreements entered into with the Restricted Noteholders, the Company agreed to disclose a summary of any material non-public information previously disclosed to the Restricted Noteholders. As a result, the Company has included a summary of the Information that the Company provided to the Restricted Noteholders, solely to comply with the Company's obligations to the Restricted Noteholders under the confidentiality agreements, in Exhibit 99.1 hereto. The Information that the Company provided to the Restricted Noteholders was provided solely in connection with such discussion and not expressly for inclusion in this Form 8–K or any other public document.

The cash flow forecasts, valuation of the Company's digital imaging patent portfolio and other financial information included in the Information (the "Financial Information") are subject to numerous assumptions, risks and limitations. The Financial Information is subject to revision, is not a guaranty of future performance and actual results may differ from the Financial Information and such differences may be material. The Company's internal financial forecasts (upon which the Financial Information was based in part) are, in general, prepared solely for internal use, including for budgeting and other management decisions, and are susceptible to interpretations and periodic revisions based on actual experience and business developments.

The Financial Information does not purport to present the Company's financial condition in accordance with generally accepted accounting principles in the United States ("GAAP"). The Company's independent accountants have not examined, compiled or otherwise applied procedures to the Financial Information and, accordingly, do not express an opinion or any other form of assurance with respect to such information. The Financial Information is subjective in many respects and contains numerous estimates and assumptions made by management of the Company with respect to its financial condition, business and industry performance, expenditures, general economic, market and financial conditions and other matters, all of which are difficult to predict, and many of which are beyond the Company's control. Accordingly, there can be no assurance that the estimates and assumptions made in preparing the Financial Information will prove accurate or that the cash flows or asset values contained therein will be realized. Investors are cautioned that the Financial Information was prepared as of a date prior to the date hereof using information available at that time and that estimates, assumptions and the results set forth in the Financial Information would differ, perhaps materially, in certain respects if prepared with more current information. In addition, it is expected that there will be differences between actual and projected results, and the differences may be material. The disclosure made hereby of the Financial Information should not be regarded as an indication that the Company or its affiliates or representatives consider the Financial Information to be a reliable prediction of future events, and it should not be relied upon as such. Neither the Company nor any of its affiliates or representatives has made or makes any representation to any person regarding the ultimate performance of the Company compared to the Financial Information, and none of them undertakes any obligation to publicly update this information to reflect circumstances existing after the date when the Financial Information was made or to reflect the occurrence of future events, even in the event that any or all of the estimates or assumptions underlying the Financial Information are shown to be in error.

This report on Form 8–K, including the exhibit attached hereto, includes "forward–looking statements" as that term is defined under the Private Securities Litigation Reform Act of 1995. Forward–looking statements include statements concerning the Company's plans, objectives, goals, strategies, future events, future revenue or performance, capital expenditures, financing needs, plans or business trends, and other information that is not historical information. When used in this report on Form 8–K, including the exhibit attached hereto, the words "estimates," "expects," "anticipates," "projects," "plans," "intends," "believes," "forecasts," or future or conditional verbs, such as “will,” “should,” “could,” or “may,” and variations of such words or similar expressions are intended to identify forward–looking statements. All forward–looking statements, including, without limitation, management’s examination of historical operating trends and data are based upon the Company’s expectations and various assumptions. Future events or results may differ from those anticipated or expressed in these forward-looking statements. Important factors that could cause actual events or results to differ materially from these forward-looking statements include, among others, the risks and uncertainties described under the heading “Risk Factors” in the Company’s most recent annual report on Form 10–K under Item 1A of Part 1, in the Company’s most recent quarterly report on Form 10–Q under Item 1A of Part II and those described in filings made by the Company with the U.S. Bankruptcy Court for the Southern District of New York and in other filings the Company makes with the SEC from time to time, as well as the following: the ability of the Company to continue as a going concern, the Company’s ability to obtain Bankruptcy Court approval with respect to motions in the chapter 11 cases, the ability of the Company and its subsidiaries to prosecute, develop and consummate one or more plans of reorganization with respect to the chapter 11 cases, Bankruptcy Court rulings in the chapter 11 cases and the outcome of the cases in general, the length of time the Company will operate under the chapter 11 cases, risks associated with third party motions in the chapter 11 cases, which may interfere with the Company’s ability to develop and consummate one or more plans of reorganization once such plans are developed, the potential adverse effects of the chapter 11 proceedings on the Company’s liquidity, results of operations, brand or business prospects, the ability to execute the Company’s business and restructuring plan, increased legal costs related to the Bankruptcy Filing and other litigation, our ability to raise sufficient proceeds from the sale of non-core assets and the potential sale of our digital imaging patent portfolios within our plan, the Company’s ability to generate or raise cash and maintain a cash balance sufficient to fund continued investments, capital needs, restructuring payments and service its debt; the Company’s ability to maintain contracts that are critical to its operation, to obtain and maintain normal terms with customers, suppliers and service providers, to maintain product reliability and quality, to effectively anticipate technology trends and develop and market new products, to retain key executives, managers and employees, our ability to successfully license and enforce our intellectual property rights and the ability of the Company’s non-US subsidiaries to continue to operate their businesses in the normal course and without court supervision. There may be other factors that may cause the Company’s actual results to differ materially from the forward–looking statements. All forward–looking statements attributable to the Company or persons acting on its behalf apply only as of the date of this report on Form 8–K, and the date of the exhibit attached hereto, and are expressly qualified in their entirety by the cautionary statements included in this report. The Company undertakes no obligation to update or revise forward–looking statements to reflect events or circumstances that arise after the date made or to reflect the occurrence of unanticipated events.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

Exhibit Number	Description
99.1	Certain Information Disclosed to Restricted Noteholders

SIGNATURES

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

Date: January 19, 2012

By: /s/ Patrick M. Sheller

General Counsel and Corporate Secretary

EXHIBIT INDEX

Exhibit No.	Description
99.1	Certain Information Disclosed to Restricted Noteholders

EASTMAN KODAK COMPANY

Exhibit A: MNPI Package for Certain Second Lien Noteholders

Disclaimer

This presentation includes material non-public information, including projections and other forward-looking information. Kodak management has prepared this material based upon available information and internal projections. Estimates contained herein are provided for discussion purposes only and are not intended as statements of fact or assurances of future events or future results.

The information disclosed in this presentation and in our discussion should be treated as confidential information under the terms of all applicable confidentiality agreements.

MNPI Disclosure to Certain Second Lien Noteholders

The following Material Non-Public Information is being provided by Eastman Kodak Company (the "Company") pursuant to confidentiality agreements entered into with certain holders of the Company's 9.75% Senior Secured Notes due 2018 and 10.625% Senior Secured Notes due 2019 (the "Second Lien Notes")

- **The Company and certain subsidiaries are preparing to file for chapter 11 in the Southern District of New York as soon as Thursday, January 19, 2012**
- **A preliminary summary of selected terms of the Company's proposed $950 million debtor-in-possession financing ("DIP Facility") follows on page 3**
- **Page 4 includes a summary of certain terms of the Intercreditor Agreement[(1)] as well as related terms of the proposed DIP Facility**
  - The First Lien Cap as defined in the Intercreditor Agreement was $969 million as of September 30, 2011 and based upon preliminary, unaudited results for the quarter ended December 31, 2011 is currently estimated to have been $874 million at that date
  - Section 5.02 of the Intercreditor Agreement provides for consents, waivers and other agreements by the Second Lien Creditors in respect of the DIP Financing if the amount of the DIP Financing does not exceed the First Lien Cap plus $100 million
- **Draft pro forma 13 week cashflow projections for the Company and its US subsidiaries as of January 17, 2012 follow on page 5**
- **284 Partners, LLC performed an independent valuation of the Company's digital imaging patent portfolio as of January 13, 2012, arriving at a valuation of $2.2 to $2.6 billion**
- **The Company intends to retain Dominic DiNapoli, Vice Chairman of FTI Consulting, as Chief Restructuring Officer under terms which are acceptable to the administrative agent of the proposed DIP facility**

(1) Intercreditor Agreement, Dated as of March 5, 2010 among Citicorp USA, Inc., as First Lien Representative, The Bank of New York Mellon, as Second Lien Representative, Eastman Kodak Company and the Other Grantors Named Herein

Preliminary Summary of Selected Terms of Proposed DIP Facility

BORROWER	■ Eastman Kodak Company and Kodak Canada
ARRANGER	■ Citigroup Global Markets Inc.
TOTAL FACILITY SIZE	■ Up to $950mm
ABL FACILITY SIZE	■ $250mm (fully available upon entry of the interim funding order) ■ <u>U.S. Facility</u>: $225mm ■ <u>Canadian Facility</u>: $25mm ■ <u>LC Subfacility</u>: $200mm
TERM LOAN FACILITY SIZE	■ Up to $700mm ■ <u>Interim Funding</u>: $450mm ■ <u>Final Funding</u>: Up to $250mm
ABL COLLATERAL	■ First priority security interest in cash and cash collateral (incl. any investments of such cash, but excl. proceeds of term loan collateral), deposit accounts, inventory, M&E, AR and all related contracts, contract rights, documents, instruments or other evidences of indebtedness, payment intangibles, letter-of-credit rights and other supporting obligations and other claims or causes of action to the extent they include cash and cash collateral (incl. any investments of such cash), deposit accounts, inventory, M&E and AR ■ Junior priority security interest in the term loan collateral
TERM LOAN COLLATERAL	■ First priority security interest in all assets not included in ABL collateral ■ Junior priority security interest in the ABL collateral
MATURITY	■ 18 months, with certain customary termination provisions

Selected Terms of Intercreditor Agreement & Related Terms of Proposed DIP Facility

	INTERCREDITOR AGREEMENT REQUIREMENT	PROPOSED DIP STRUCTURE/TERM
SECTION 5.02. FINANCING MATTERS	■ Aggregate amount of DIP Financing, together with any First Lien Obligations not repaid with DIP Financing shall not exceed First Lien Cap plus $100 million	■ The aggregate amount of the commitments under the DIP Facility (which would roll-up all First Lien Obligations) does not exceed an amount equal to the First Lien Cap plus $100 million
SECTION 5.04. ADEQUATE PROTECTION	■ Second Lien Representative/Secured Parties reserve the right to seek adequate protection in the form of a subordinated replacement lien on additional collateral granted to First Lien Obligations and/or DIP Lender, and a superpriority administrative adequate protection claim, in each case subordinate to the liens and priority claims granted to the DIP Financing and First Lien Secured Parties, as the case may be	■ Holders of the Second Lien Notes will be primed by the DIP Facility (which will roll-up the prepetition first lien obligations) and DIP Facility will be granted superpriority administrative claim. Holders of the Second Lien Notes whose cash collateral will be used by the debtors, and whose liens will be primed, will receive under the Interim Order and Final Order as adequate protection for any diminution in their collateral value (i) priority liens on the DIP Collateral that are junior only to the liens securing the DIP Facility, and a superpriority administrative claim as provided for in section 507(b) of the Bankruptcy Code, junior to the DIP Facility superpriority claims

SUBJECT TO APPLICABLE CONFIDENTIALITY AGREEMENTS AND FRE 408

Draft Pro Forma U.S. 13 Week Cash Flow Projections (as of 1/17/12)

($ in millions)

	1 Projected Pre-Petition Week Ended 01/13/12	2 Projected Post-Petition Week Ended 01/20/12	3 Projected Post-Petition Week Ended 01/27/12	4 Projected Post-Petition Week Ended 02/03/12	5 Projected Post-Petition Week Ended 02/10/12	6 Projected Post-Petition Week Ended 02/17/12	7 Projected Post-Petition Week Ended 02/24/12	8 Projected Post-Petition Week Ended 03/02/12	9 Projected Post-Petition Week Ended 03/09/12	10 Projected Post-Petition Week Ended 03/16/12	11 Projected Post-Petition Week Ended 03/23/12	12 Projected Post-Petition Week Ended 03/30/12	13 Projected Post-Petition Week Ended 04/06/12	Total
CASH RECEIPTS:														
Operating Receipts	$ 35.0	$ 32.9	$ 38.0	$ 34.8	$ 31.5	$ 31.5	$ 26.0	$ 26.3	$ 33.6	$ 33.6	$ 33.6	$ 47.0	$ 30.2	$ 434.1
Net Intercompany Trade Receipts	-	-	-	35.0	-	-	-	35.0	-	-	-	35.0	-	105.0
Other Receipts [1]	-	-	0.4	-	-	-	3.4	-	-	-	-	45.4	-	49.3
Total Receipts	**$ 35.0**	**$ 32.9**	**$ 38.4**	**$ 69.8**	**$ 31.5**	**$ 31.5**	**$ 29.4**	**$ 61.3**	**$ 33.6**	**$ 33.6**	**$ 33.6**	**$ 127.4**	**$ 30.2**	**$ 588.4**
CASH DISBURSEMENTS:														
General Disbursements	(33.8)	(31.8)	(67.8)	(32.7)	(31.1)	(31.1)	(24.7)	(37.2)	(34.2)	(34.2)	(32.8)	(35.5)	(15.2)	(442.2)
Payroll/Benefits	(14.5)	(21.9)	(3.2)	(32.5)	(3.4)	(28.5)	(2.8)	(31.2)	(3.0)	(27.7)	(3.0)	(27.7)	(5.9)	(205.2)
Other Disbursements [2]	(9.0)	(13.0)	-	(12.3)	(4.6)	(9.6)	(4.6)	(12.3)	(4.8)	(9.8)	(4.8)	(12.3)	-	(97.2)
Total Disbursements	**$ (57.3)**	**$ (66.7)**	**$ (71.0)**	**$ (77.5)**	**$ (39.1)**	**$ (69.3)**	**$ (32.2)**	**$ (80.7)**	**$ (42.0)**	**$ (71.7)**	**$ (40.5)**	**$ (75.5)**	**$ (21.0)**	**$ (744.6)**
Net Cash Flow, bef. Debt, and Restructuring	**$ (22.3)**	**$ (33.8)**	**$ (32.6)**	**$ (7.7)**	**$ (7.6)**	**$ (37.8)**	**$ (2.8)**	**$ (19.4)**	**$ (8.3)**	**$ (38.1)**	**$ (6.9)**	**$ 51.9**	**$ 9.1**	**$ (156.2)**
Cumulative	***$ (22.3)***	***$ (56.0)***	***$ (88.7)***	***$ (96.4)***	***$ (104.0)***	***$ (141.8)***	***$ (144.6)***	***$ (164.0)***	***$ (172.3)***	***$ (210.4)***	***$ (217.3)***	***$ (165.3)***	***$ (156.2)***	***$ (156.2)***
RESTRUCTURING/DIP RELATED														
Restructuring Related, Fees and Interest Expense [3][4]	(7.8)	(52.2)	(28.4)	(29.8)	(29.8)	(49.0)	(4.1)	-	-	(0.4)	(6.1)	-	(0.6)	(207.9)
Total Restructuring/Interest Related	**$ (7.8)**	**$ (52.2)**	**$ (28.4)**	**$ (29.8)**	**$ (29.8)**	**$ (49.0)**	**$ (4.1)**	**$ -**	**$ -**	**$ (0.4)**	**$ (6.1)**	**$ -**	**$ (0.6)**	**$ (207.9)**
Net Cash Flow, before Draw (Repay)	**$ (30.1)**	**$ (85.9)**	**$ (61.0)**	**$ (37.5)**	**$ (37.4)**	**$ (86.7)**	**$ (6.8)**	**$ (19.4)**	**$ (8.3)**	**$ (38.5)**	**$ (13.0)**	**$ 51.9**	**$ 8.5**	**$ (364.2)**
Cumulative	***$ (30.1)***	***$ (116.0)***	***$ (177.0)***	***$ (214.5)***	***$ (251.9)***	***$ (338.6)***	***$ (345.5)***	***$ (364.9)***	***$ (373.2)***	***$ (411.7)***	***$ (424.6)***	***$ (372.7)***	***$ (364.2)***	***$ (364.2)***
DIP Term Loan Draw/(Repay)	-	450.0	-	-	-	250.0	-	-	-	-	-	(15.0)	-	685.0
Repayment of Pre-Petition Revolver	(0.0)	(100.0)	-	-	-	-	-	-	-	-	-	-	-	(100.0)
DIP ABL Draw/(Repay)	-	-	-	-	-	-	(0.0)	0.0	0.0	0.0	(0.0)	(0.0)	0.0	0.0
Net Cash Flow	**$ (30.1)**	**$ 264.1**	**$ (61.0)**	**$ (37.5)**	**$ (37.4)**	**$ 163.3**	**$ (6.8)**	**$ (19.4)**	**$ (8.3)**	**$ (38.5)**	**$ (13.0)**	**$ 36.9**	**$ 8.5**	**$ 220.8**
Cumulative	***$ (30.1)***	***$ 234.0***	***$ 173.0***	***$ 135.5***	***$ 98.1***	***$ 261.4***	***$ 254.5***	***$ 235.1***	***$ 226.8***	***$ 188.3***	***$ 175.4***	***$ 212.3***	***$ 220.8***	***$ 220.8***
Beginning Operating Cash Balance	$ 115.0	$ 84.9	$ 349.0	$ 288.0	$ 250.5	$ 213.1	$ 376.4	$ 369.6	$ 350.2	$ 341.8	$ 303.3	$ 290.4	$ 327.3	$ 115.0
Ending Operating Cash Balance	$ 84.9	$ 349.0	$ 288.0	$ 250.5	$ 213.1	$ 376.4	$ 369.6	$ 350.2	$ 341.8	$ 303.3	$ 290.4	$ 327.3	$ 335.9	$ 335.9
Beginning Pre-Petition Revolver	$ 100.0	$ 100.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100.0
Ending Pre-Petition Revolver	$ 100.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Beginning DIP ABL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (0.0)	$ -	$ 0.0	$ 0.0	$ 0.0	$ -	$ -
Ending DIP ABL [5][6]	$ -	$ -	$ -	$ -	$ -	$ -	$ (0.0)	$ -	$ 0.0	$ 0.0	$ 0.0	$ -	$ 0.0	$ 0.0
Beginning DIP Term Loan	$ -	$ -	$ 450.0	$ 450.0	$ 450.0	$ 450.0	$ 700.0	$ 700.0	$ 700.0	$ 700.0	$ 700.0	$ 700.0	$ 685.0	$ -
Ending DIP Term Loan	$ -	$ 450.0	$ 450.0	$ 450.0	$ 450.0	$ 700.0	$ 700.0	$ 700.0	$ 700.0	$ 700.0	$ 700.0	$ 685.0	$ 685.0	$ 685.0

1) Includes asset sales, intercompany advances and dividends, and other receipts.
2) Include silver purchases, EI rebates and miscellaneous disbursements.
3) Includes professional fees, restructuring charges, DIP related fees and interest, utility deposits, and payments under various supplier motions.
4) Includes $120M of payments under supplier motions.
5) Approximately $136M of LCs and secured agreements will be issued or secured under the facility.
6) The forecast assumes the remainder of the DIP is available but not drawn so that the company can comply with the minimum liquidity covenant.