

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <b>BENARD MICHAEL P</b>  (Last) (First) (Middle) <b>343 STATE STREET</b>  (Street) <b>ROCHESTER NY 14650</b>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <b>EASTMAN KODAK CO [ EK ]</b>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title below) Other (specify below)  <b>Vice President</b>
	3. Date of Earliest Transaction (Month/Day/Year) <b>12/10/2004</b>	
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock								132 <sup>(1)</sup>	D	
Common Stock								426.368 <sup>(2)</sup>	I	By Trustee of 401(k)

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		(A)	(D)	Date Exercisable	Expiration Date				
Option (right to buy)	\$31.3						(4)	03/09/2004	common stock	2,067		2,067	D	
Option (right to buy)	\$31.3						(4)	11/10/2004	common stock	3,333		3,333	D	
Option (right to buy)	\$31.3						(4)	04/19/2005	common stock	6,000		6,000	D	
Option (right to buy)	\$31.3						(4)	03/28/2006	common stock	5,040		5,040	D	
Option (right to buy)	\$31.3						(4)	03/12/2007	common stock	247		247	D	
Option (right to buy)	\$31.3						(4)	04/03/2007	common stock	5,200		5,200	D	
Option (right to buy)	\$31.3						(4)	03/01/2008	common stock	5,000		5,000	D	
Option (right to buy)	\$31.3						(4)	03/12/2008	common stock	178		178	D	
Option (right to buy)	\$31.3						(4)	04/01/2008	common stock	6,300		6,300	D	
Option (right to buy)	\$31.3						(4)	03/11/2009	common stock	403		403	D	
Option (right to buy)	\$31.3						(4)	03/31/2009	common stock	7,000		7,000	D	
Option (right to buy)	\$31.3						(4)	03/29/2010	common stock	9,333		9,333	D	

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned  
(e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Option (right to buy)	\$31.3							11/16/2004	11/15/2011	common stock	15,300		15,300	D	
Option (right to buy)	\$36.66							(3)	11/21/2012	common stock	15,300		15,300	D	
Option (right to buy)	\$24.49							(5)	11/18/2010	common stock	4,000		4,000	D	
Option (right to buy)	\$31.71	12/10/2004		A		4,000		(5)	12/09/2011	Common Stock	4,000	\$31.71	4,000	D	
Restricted Stock Units	(6)							(7)	(7)	common stock	2,977.791		2,977.791	D	
Restricted Stock Units	(6)							(7)	(7)	common stock	3,079.142		3,079.142	D	
Restricted Stock Units	(6)							(7)	(7)	common stock	3,135.193		3,135.193	D	
Restricted Share Units	(6)							(7)	(7)	common stock	151.8		6,385.55	D	
Restricted Share Units <sup>(8)</sup>	(6)							(7)	(7)	common stock	2,880		2,880	D	
Share Units	(6)							(7)	(7)	common stock	67.05		3,438.5	D	
Share Units	(6)							(7)	(7)	common stock	3,652.08		3,652.08	D	
Share Units	(6)							(7)	(7)	common stock	3,784.26		3,784.26	D	

**Explanation of Responses:**

- These shares are held by EquiServe as custodian under the Eastman Kodak Shares Program.
- This amount represents the number of shares in the Eastman Kodak Employee's Savings and Investment Plan for the account of the reporting person. These shares were acquired by the trustee over a period of time at current market prices. These shares were previously reported as units. The number of shares held by each participant fluctuates with the change in stock price, due to the conversion from units to shares.
- Employee stock option granted under the 2000 Omnibus Long-Term Compensation Plan in a transaction exempt under Rule 16b-3. One-third of these options vest on each of the first three anniversaries of the date of grant.
- These options have vested.
- These options vest one-third on each of the first three anniversaries of the date of grant.
- These units convert on a one-for-one basis.
- This date is not applicable to these units.
- The restricted award and dividend equivalents are being reported separately to reflect that the award is restricted and the dividend equivalents are not restricted.

**Remarks:**

Laurence L. Hickey, as  
attorney-in-fact for Michael P. Benard      12/14/2004

\*\* 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 4 (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.**