

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Amendment No. 2  
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)

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) 724-4368  
(Name, address, and telephone number of agent for service)

Pursuant to Instruction E to Form S-8, the contents of Registration Statement No. 33-65033 and 333-57729 are incorporated by reference.

CALCULATION OF REGISTRATION FEE

| Title of Security to be Registered:     | Amount to be Registered: | Proposed Maximum Offering Price Per Share (1): | Proposed Maximum Aggregate Offering Price: | Amount of Registration Fee |
|---|--------------------------|--|--|----------------------------|
| Common Stock par value \$2.50 per share | 2,000,000                | \$ 58.66                                       | \$117,320,000.00                           | \$ 30,972.48               |

(1) Determined on the basis of the average of the high and low prices of Kodak Common Stock on the New York Stock Exchange on April 4, 2000 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.

Pursuant to Instruction E to Form S-8, simultaneously with the filing of this Amendment No. 2 to Registration Statement on Form S-8, the registrant is filing another Amendment to Registration Statement on Form S-8 to post-effectively amend Registration No. 333-57665 to deregister 1,900,000 shares and another Registration Statement on Form S-8 to post-effectively amend Registration No. 333-23371 to deregister 500,000 shares. Registrant will carry forward 2,000,000 of these shares to this Registration Statement on Form S-8 and apply \$37,851.00 from Registration No. 333-57665 and \$2,751.00 from Registration Statement No. 333-23371 of the filing fee previously paid by registrant for such 2,000,000 shares to the filing fee due as a result of the 2,000,000 shares being registered by this Amendment No. 2 to Registration Statement on Form S-8.

Upon this Amendment No. 2 to Registration Statement's effectiveness, there will be 22,000,000 shares registered under the Eastman Kodak Company 1995 Omnibus

Long-Term Compensation Plan (the "Plan"), 16,000,000 shares from Registration Statement No. 33-65033, 4,000,000 from Registration Statement No. 333-57729 and 2,000,000 from this Amendment No. 2 to Registration Statement on Form S-8.

PART II

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, General Counsel and Senior Vice President of Kodak. Mr. Van Graafeiland owns and has options to purchase Kodak Common Stock and is eligible to receive awards under the Plan.

Item 8. EXHIBITS

| Exhibit Number | Exhibit   |
|----------------|---|
| 3A             | Certificate of Incorporation  |
| 3B             | By-laws   |
| 4              | Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan                            |
| 5              | Opinion of Gary P. Van Graafeiland as to the legality of the securities registered        |
| 23A            | Consent of PricewaterhouseCoopers LLP, independent accountants                            |
| 23B            | Consent of Gary P. Van Graafeiland (included in Exhibit 5 to this Registration Statement) |

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. 2 to the 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. 2 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

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Joyce P. Haag  
Under Power of Attorney

EASTMAN KODAK COMPANY  
REGISTRATION STATEMENT ON FORM S-8  
EASTMAN KODAK COMPANY 1995 OMNIBUS LONG-TERM COMPENSATION 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      | Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan                     | Incorporated by reference to Form S-8 filed December 8, 1995, Registration Statement No. 33-65033              |
| 5      | Opinion of Gary P. Van Graafeiland as to the legality of the securities registered | *  |
| 23A    | Consent of PricewaterhouseCoopers LLP, independent accountants                     | *  |
| 23B    | 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

April 11, 2000

Eastman Kodak Company  
343 State Street  
Rochester, New York 14650

Ladies and Gentlemen:

I am General Counsel and Senior Vice President 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, 2,000,000 additional shares of common stock, \$2.50 par value, of Kodak (the "Shares") to be granted to participants, 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 when the Registration Statement has become effective and the Shares have been issued and delivered as contemplated in the Plan, the Shares will 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,

Gary P. Van Graafeiland  
General Counsel and Senior Vice President

EXHIBIT 23A

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Amendment No. 2 to Registration Statement No. 333-57729 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