

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.)
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343 STATE STREET, ROCHESTER, NEW YORK (Address of principal executive offices)	14650 (Zip code)
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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)

Pursuant to Instruction E to Form S-8, the contents of Registration Statement 333-57665 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	8,100,000	\$57.1875	\$463,218,750	\$122,289.75

(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 August 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.

Upon the filing of this Amendment No. 2 there will be 16,200,000 shares registered under the Kodak Stock Option Plan (the "Plan"), 8,100,000 shares from Registration Statement No. 333-57665, as amended by amendment No. 1 and 8,100,000 from this Amendment No. 2 to Registration Statement on Form S-8.

PART II

Items 3, 4, 6, 7, and 9 Omitted pursuant to General Instructions E to Form S-8.

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
4	Kodak Stock Option 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 August 2000.

Eastman Kodak Company

By:

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Daniel A. Carp\*  
President and  
Chief Executive Officer

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.

Robert H. Brust*,	Chief Financial Officer and Executive Vice President
E. Mark Rajkowski*,	Controller
Name	Title
George M. C. Fisher*	Chairman of the Board and Director
Richard S. Braddock*	Director
Daniel A. Carp*	President, Chief Executive Officer, Director
Martha Layne Collins*	Director
Alice F. Emerson*	Director
Paul E. 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  
KODAK STOCK OPTION PLAN

INDEX TO EXHIBITS

Exhibit

Number	Exhibit	Location
4	Kodak Stock Option Plan	Incorporated by reference to Form S-8 filed June 25, 1998, Registration Statement No. 333-57665
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

August 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, 8,100,000 additional shares of common stock, \$2.50 par value, of Kodak (the "Shares") to be issued upon the exercise of options and stock appreciation rights under the Kodak Stock Option 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,

/s/Gary P. Van Graafeiland

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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. 333-57665 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.

/s/PricewaterhouseCoopers LLP

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PricewaterhouseCoopers LLP  
Rochester, New York

August 11, 2000