FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB	APPROVAL
CIVID	

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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 S	Section 3	O(h) of the I	nvestme	nt Cor	npany Act of 19	940							
1. Name and Address of Reporting Person* Wilfong Diane E				2. Issuer Name and Ticker or Trading Symbol EASTMAN KODAK CO [EK]								Relationship of Reporting Person(s) to Issuer (Check all applicable) Director				ner		
(Last) (First) (Middle) 343 STATE STREET					3. Date of Earliest Transaction (Month/Day/Year) 12/31/2007							X	X Officer (give title Other (specify below) Controller					
(Street) ROCHESTER NY 14650				4. If Amendment, Date of Original Filed (Month/Day/Year)							- 1	6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City) (State) (Zip)						Form filed by More than One Reporting Perso											ig Person	
			Table I - Nor	-Deriv	ative	Secur	ities Acc	quired,	Dis	posed of, o	r Benef	icially C						
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 a					Form:	Direct I Indirect E tr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
								Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)					
Common				12/31/2007						847.68(1)	A	\$21.91		11,860.68 ⁽²⁾		D		
				1/2007		F		286.68(3)	D	\$21.91	11,574 ⁽²⁾			D				
										osed of, or onvertible			/ned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security		3A. Deemed Execution Date, if any (Month/Day/Year	4. Transa Code r) 8)		Derivat Securit Acquire Dispos	Derivative		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amour of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following	re es ally ng	10. Ownershi Form: Direct (D) or Indirect (I) (Instr. 4	Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercis	able	Expiration Date	Title	Amount or Number of Shares		Reporte Transac (Instr. 4)	ction(s)			
Option (right to buy)	\$31.3							(5)		07/19/2009	Common Stock	1,840		1,840		D		
Option (right to buy)	\$31.3							(5)		03/29/2010	Common Stock	4,600		4,600		D		
Option (right to buy)	\$31.3							(5)		01/11/2011	Common Stock	5,933		5,933		D		
Option (right to buy)	\$31.3							(5)		11/15/2011	Common Stock	9,250		9,250		D		
Option (right to buy)	\$36.66							(5)		11/21/2012	Common Stock	9,250		9,250		D		
Option (right to buy)	\$30.42							(5)		02/06/2013	Common Stock	3,000		3,000		D		
Option (right to buy)	\$22.82							(5)		10/16/2013	Common Stock	5,000		5,000		D		
Option (right to buy) ⁽⁴⁾	\$25.88							(5)		12/11/2013	Common Stock	16,680		16,680		D		
Option (right to buy) ⁽⁴⁾	\$23.28							(5)		12/10/2014	Common Stock	18,330		18,330		D		
Restricted Stock Units ⁽⁷⁾	(6)	07/16/2007		J	v	V 7.24 ⁽⁸⁾ 12/3		12/31/20	007 ⁽⁹⁾	12/31/2007 ⁽⁹⁾	Common Stock	7.24	\$0	838.24		D		
Restricted Stock	(6)	12/14/2007		J	v	9.44 ⁽⁸⁾		12/31/2007 ⁽⁹⁾		12/31/2007 ⁽⁹⁾	Common	9.44	\$0	847.68		D		

9.44⁽⁸⁾

12/31/2007⁽⁹⁾

847.68⁽⁸⁾ 12/31/2007⁽⁹⁾

Common Stock

Common Stock

847.68

\$<mark>0</mark>

0

D

12/31/2007⁽⁹⁾

12/31/2007⁽⁹⁾

Explanation of Responses:

Units⁽⁷⁾ Restricted

Stock Units⁽⁷⁾

- 1. Vesting and distribution of shares of the 2006 Executive Performance Share Program $\,$

(6)

- 3. Payment of withholding taxes.
- ${\it 4. Stock option granted under the 2005\ Omnibus\ Long-Term\ Compensaton\ Plan.}$

12/31/2007

5. These options vest one-third on each of the first three anniversaries of the date of grant.

- 6. These units convert on a one-for-one basis.
- 7. These units granted under the 2005 Omnibus Long-Term Compensation Plan; 2006 Executive Performance Share Program
- $8.\ These\ units\ were\ credited\ to\ the\ reporting\ person's\ account\ as\ dividend\ equivalents.$
- 9. This is the date these restricted stock units will vest.

Remarks:

<u>Laurence L. Hickey as attorney</u> in fact for Diane E. Wilfong

** 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.

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