

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): August 22, 2005

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 Office) (Zip Code)

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

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 Securities 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 2.05 Costs Associated with Exit or Disposal Activities

On August 22, 2005, Eastman Kodak Company committed to a plan to close the manufacturing operations of Creo Inc. in Middleway, West Virginia. This facility was included in the Company's recent acquisition of Creo Inc. This action is the result of the product rationalization activities that Kodak is undertaking related to the recent acquisitions of Kodak Polychrome Graphics and Creo Inc.

In conjunction with this action, the Company will incur restructuring-related charges of approximately \$28 million. Included in these charges is approximately \$17 million of exit costs, including site disposition and dismantlement, accelerated depreciation on equipment and buildings of approximately \$10 million, and employee termination benefits of approximately \$1 million. In addition, the Company will record approximately \$1 million in operating charges related to the execution of this plan. The exit costs, severance and the operating charges require the outlay of cash, while the accelerated depreciation represents a non-cash charge. The manufacturing operations are expected to cease by March 31, 2006. The site disposition and dismantlement are expected to be completed by the end of 2007.

A copy of the August 22, 2005 press release related to these actions is attached as Exhibit (99.1).

ITEM 9.01 Financial Statements and Exhibits

(c) Exhibit

- (99.1) Eastman Kodak Company press release dated August 22, 2005 regarding the closure of manufacturing operations in Middleway, West Virginia.

SIGNATURE

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

By: /s/ Richard G. Brown, Jr.

Richard G. Brown, Jr.
Controller

Date: August 25, 2005

EASTMAN KODAK COMPANY
INDEX TO EXHIBITS

Exhibit No.

- (99.1) Eastman Kodak Company press release dated August 22, 2005 regarding the closure of manufacturing operations in Middleway, West Virginia.

Media Contacts:

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Kodak to Close Middleway, West Virginia
Printing Plate Manufacturing Plant

Capacity Rationalization and Cost Reduction Identified as Factors

ROCHESTER, N.Y. - August 22 - Eastman Kodak Company announced today that it will close its Middleway, W. Va. printing plate manufacturing plant by the end of the first quarter of 2006. The plant was part of Kodak's acquisition of Creo Inc. earlier this year.

The decision to close this facility is a result of the product rationalization activities that Kodak is undertaking as a result of the company's recent acquisitions in the graphic communications market. In addition to its purchase of Creo Inc. in mid-June, Kodak also acquired Kodak Polychrome Graphics (KPG) in April. KPG and Creo both manufacture and sell thermal and conventional plate products.

Kodak will discontinue the primary products manufactured at the plant, MIRUS and FORTIS thermal plates, ETERNUS conventional plates and all associated chemistry. These products will not be available after production and inventory are depleted.

Kodak will honor all existing customer contracts and does not anticipate any interruption in supply to customers. The company will work with customers to transition to a comparable Kodak thermal plate. Kodak anticipates that the bulk of customer transitions will occur no earlier than Q1 2006.

Production at the plant will be phased out beginning this month with closure expected by the end of the first quarter of 2006. The plant closing will impact approximately 108 employees. Eligible employees will have the opportunity to pursue job opportunities in other areas of Kodak. Kodak will assist other employees to transition to new employment outside of the company. Impacted employees will receive severance benefits including salary continuation based on years of service, retraining and outplacement assistance.

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"The decision to close the Middleway facility in no way reflects upon the performance of plant employees or the quality of the product they produce," said Dr. Karl Pampus, Global Leader for Plate Manufacturing, Graphic Communications Group, Eastman Kodak Company. "In fact, our employees are highly trained, skilled and dedicated. We thank them for their service and will do all we can to assist them in their transition."

About Eastman Kodak Company

Kodak is the leader in helping people take, share, print, and view images - for memories, for information, for business, and for entertainment. With sales of \$13.5 billion in 2004, the company is committed to a digitally oriented growth strategy focused on four businesses: Digital & Film Imaging Systems - providing consumers, professionals, and cinematographers with digital and traditional products and services; Health - supplying the medical and dental professions with traditional and digital imaging and information systems, IT solutions, and services; Graphic Communications - providing customers with a range of solutions for prepress, traditional and digital printing, document scanning, and multi-vendor IT services; and Display & Components - supplying original equipment manufacturers with imaging sensors as well as intellectual property and materials for the organic light-emitting diode (OLED) and LCD display industries. More information about Kodak (NYSE: EK) is available at www.kodak.com.

For more information, visit www.kodak.com

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Kodak is a trademark of Eastman Kodak Company.

