

As filed with the Securities and Exchange Commission on  
December 8, 1995

Registration No. 33-

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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 16-0417150  
(State or other jurisdiction (I.R.S.  
of incorporation or organization) employer identification  
number)

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

EASTMAN KODAK EMPLOYEES'  
SAVINGS AND INVESTMENT PLAN  
(Full title of the plan)

JOYCE P. HAAG  
Secretary  
Eastman Kodak Company  
343 State Street  
Rochester, New York 14650  
(716) 724-4666  
(Name, address, and telephone number of agent for  
service)

CALCULATION OF REGISTRATION FEE

Maximum Securities to be Price Registered (1) Price	Proposed Maximum Amount to be Aggregate Offering Registered (1) Registration Fee	Proposed Offering Amount of Per Share (2)
Common Stock \$337,187,500.00 par value \$2.50 per share	5,000,000 \$116,272.00 shares	\$67.4375

(1) In addition, pursuant to Rule 416(c) under the  
Securities Act of 1933, this  
registration statement covers an indeterminate amount of  
interests to be  
offered or sold pursuant to the Eastman Kodak Employees'  
Savings and Investment  
Plan.

(2) Estimated on the basis of the average of the high and  
low prices of Kodak  
Common Stock reported on the New York Stock Exchange for  
December 5,  
1995, 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 General Instruction E to Form S-8, Registration Statement No. 33-36731 on Form S-8, filed with the Securities and Exchange Commission on September 6, 1990, relating to the Eastman Kodak Employees' Savings and Investment Plan (the "Plan"), including all amendments thereto, is hereby incorporated by reference in this Registration Statement, and any subsequent amendments thereto shall be deemed to be incorporated by reference herein and to be a part hereof from the date of the filing of any such amendments. The shares of Eastman Kodak Company Common Stock and plan interests registered on this Registration Statement are in addition to shares previously registered for issuance pursuant to the Plan on Registration Statements No. 33-36731 and No. 2-88620.

## PART II

### Item 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The following information previously filed by the Eastman Kodak Company ("Kodak") with the Securities and Exchange Commission (the "Commission") is incorporated herein by reference:

Kodak's Form 10-K Annual Report for the year ended December 31, 1994, as amended by Form 10-K/A dated May 1, 1995.

Kodak's Form 10-Q Quarterly Report for the quarter ended March 31, 1995.

Kodak's Form 10-Q Quarterly Report for the quarter ended June 30, 1995.

Kodak's Form 10-Q Quarterly Report for the quarter ended September 30, 1995.

Eastman Kodak Employees' Savings and Investment Plan's Annual Report on Form 11-K for the year ended December 30, 1994.

All documents filed by Kodak with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which de-registers all securities then remaining unsold will be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

#### Description Of Kodak Common Stock

The following is a brief description of Kodak Common Stock.

#### Dividend Rights

Each share of Kodak Common Stock ranks equally with all other shares of Kodak Common Stock with respect to dividends. Dividends may be declared by the Board of Directors and paid by Kodak at such times as the Board of Directors determines, all pursuant to the provisions of the New Jersey Business Corporation Act.

#### Voting Rights

Each holder of Kodak Common Stock is entitled to one vote per share of such stock held. Kodak Common Stock does not have cumulative voting rights. Holders of Kodak Common Stock are entitled to vote on all matters requiring shareholder approval under New Jersey law and Kodak's Restated Certificate of Incorporation and By-Laws, and to elect the members of the Board of Directors. Directors are divided into three classes, each such class, as nearly as possible, having the same number of directors. At each annual meeting of the shareholders, the directors chosen to succeed those whose terms have then expired shall be identified as being of the same class as the directors they succeed and shall be elected by the shareholders for a term expiring at the third succeeding annual meeting of the shareholders.

#### Liquidation Rights

Holders of Kodak Common Stock are entitled on liquidation to receive all assets which remain after payment to creditors and holders of preferred stock.

#### Preemptive Rights

Holders of Kodak Common Stock are not entitled to preemptive rights. There are no provisions for redemption, conversion rights, sinking funds, or liability for further calls or assessments by Kodak with respect to

Kodak Common Stock.

Item 4. DESCRIPTION OF SECURITIES

Not applicable.

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, Senior Vice President and General Counsel of Kodak. Mr. Van Graafeiland is a participant in the Plan and may direct some of his investments under the Plan into the Kodak Common Stock Fund.

Item 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Omitted pursuant to General Instruction E to Form S-8.

Item 7. EXEMPTION FROM REGISTRATION CLAIMED. Not applicable.

Item 8. EXHIBITS

Exhibit Number	Exhibit
5	Opinion of Gary P. Van Graafeiland as to the legality of the securities registered
24A	Consent of Price Waterhouse LLP, independent accountants
24B	Consent of Gary P. Van Graafeiland (included in Exhibit 5 to this Registration Statement)

Other Exhibits omitted pursuant to General Instruction E to Form S-8.

Item 9. UNDERTAKINGS

Omitted pursuant to General Instruction E to Form S-8.

SIGNATURES

THE REGISTRANT. 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 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rochester, State of New York, on this 8th day of December, 1995.

EASTMAN KODAK COMPANY

By: /s/ George M.C. Fisher  
-----  
Chairman of the Board  
President and  
Chief Executive Officer

By: /s/ Harry L. Kavetas  
-----  
Executive Vice President and  
Chief Financial Officer,  
(Principal Financial Officer)

By: /s/ David J. FitzPatrick  
-----  
Controller  
(Principal Accounting Officer)

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on December 8, 1995.

Name	Title	
- - - - -	-----	
Richard S. Braddock	Director	/s/ Richard S. -----
- - - - -		
Martha Layne Collins	Director	/s/ Martha Layne -----
- - - - -		
Alice F. Emerson	Director	/s/ Alice F. -----
- - - - -		
George M.C. Fisher	Director	/s/ George M.C. -----
- - - - -		
Roberto C. Goizueta	Director	/s/ Roberto C. -----
- - - - -		
Paul E. Gray	Director	/s/ Paul E. Gray -----
- - - - -		

John J. Phelan, Jr. Phelan, Jr.	Director	/s/ John J. -----
-		
Wilbur J. Prezzano Prezzano	Director	/s/ Wilbur J -----
-		
Leo J. Thomas Thomas	Director	/s/ Leo J. -----
-		
Richard A. Zimmerman Zimmerman	Director	/s/ Richard A. -----
-		

THE PLAN. Pursuant to the requirements of the Securities Act of 1933, the administrators of the Eastman Kodak Employees' Savings and Investment Plan have duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rochester, State of New York on December 8, 1995.

EASTMAN KODAK EMPLOYEES'  
SAVINGS AND INVESTMENT PLAN

By: /s/ David E. Edwards  
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-  
Investment Member of the Savings and  
Plan Committee

By: /s/ Harry L. Kavetas  
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-  
Investment Member of the Savings and  
Plan Committee

By: /s/ Jesse J. Greene, Jr.  
-----

-  
Investment Member of the Savings and  
Plan Committee

By: /s/Michael P. Morley  
-----

-  
Investment Member of the Savings and  
Plan Committee

By: /s/Gary P. Van  
-----

Graafeiland  
-  
Investment Member of the Savings and  
Plan Committee

By: /s/Charles A. Singleton  
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-  
Investment Member of the Savings and  
Plan Committee

The foregoing individuals constitute at least a majority of the Savings and Investment Plan Committee.



EASTMAN KODAK COMPANY  
REGISTRATION STATEMENT ON FORM S-8  
SAVINGS AND INVESTMENT PLAN

INDEX TO EXHIBITS

Exhibit Number Location - - - - - - - - - -	Exhibit -----
5 to the submission of this	Opinion of Gary P. Van Graafeiland as Included as part of the electronic legality of the securities registered Registration Statement
24A independent submission of this	Consent of Price Waterhouse LLP, Included as part of the electronic accountants Registration Statement
24B Included in Exhibit 5 to this Statement	Consent of Gary P. Van Graafeiland to this Registration Statement

EXHIBIT 5

December 8, 1995

Eastman Kodak Company  
343 State Street  
Rochester, New York 14650

Ladies and Gentlemen:

I am Senior Vice President and General Counsel 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, 5,000,000 shares of common stock, \$2.50 par value, of Kodak (the "Shares") to be acquired under the Eastman Kodak Employees' Savings and Investment 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 the Shares will, when the Registration Statement has become effective and the Shares have been acquired as contemplated in the Plan, 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,

Graafeiland  
President

Gary P. Van  
Senior Vice  
and General Counsel

EXHIBIT 24A

CONSENT OF INDEPENDENT ACCOUNTANTS

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated January 30, 1995, appearing on page 18 of Eastman Kodak Company's Annual Report on Form 10-K for the year ended December 31, 1994, and our report dated April 28, 1995, appearing on Page 3 of Eastman Kodak Company's Amended Annual Report for the year ended December 31, 1994, on Form 10-K/A dated May 1, 1995.

Price Waterhouse LLP  
New York, New York  
December 8, 1995

December 8, 1995

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Eastman Kodak Company Registration  
Statement on Form S-8  
Relating to additional securities in  
connection with the  
Eastman Kodak Employees' Savings and  
Investment Plan

Ladies and Gentlemen:

We are filing today by electronic EDGAR transmission Eastman Kodak Company's Registration Statement on Form S-8 for additional securities under the Eastman Kodak Company Savings and Investment Plan. The filing fee of \$116,272.00 was transferred on December 8, 1995 to the Commission's account at Mellon Bank in Pittsburgh, PA.

Please call the undersigned at 716-724-4368 if you have any questions.

Very truly yours,

EASTMAN KODAK  
COMPANY

Joyce P. Haag  
Secretary