
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

AMENDMENT NO. 2 to

SCHEDULE TO

**TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934**

EASTMAN KODAK COMPANY

(Name of Subject Company (Issuer))

EASTMAN KODAK COMPANY

(Names of Filing Persons (Offeror))

3.375% Convertible Senior Notes due 2033
(Title of Class of Securities)

277461BE8

2774618XO

(CUSIP Numbers of Class of Securities)

Joyce P. Haag
General Counsel and Senior Vice President
Eastman Kodak Company
343 State Street
Rochester, NY 14650
(585) 724-4000

(Name, address and telephone number of person authorized to receive notices and communications on behalf of filing persons)

Copies to:

Brian Lane, Esq.
Stephanie Tsacoumis, Esq.
Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, NW
Washington, DC 20036
(202) 955-8000

Andrew J. Pitts, Esq.
Cravath, Swaine & Moore LLP
Worldwide Plaza
825 Eighth Avenue
New York, NY 10019
(212) 474-1000

Check the appropriate boxes to designate any transactions to which the statement relates:

- third party tender offer subject to Rule 14d-1.
- issuer tender offer subject to Rule 13e-4.
- going-private transaction subject to Rule 13e-3.
- amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer.

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Item 12. Exhibits.

SIGNATURE

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Exhibit (a)(5)(ii)

INTRODUCTORY STATEMENT

This Amendment No. 2 to the Tender Offer Statement on Schedule TO (this “Amendment No. 2”) amends and supplements the Tender Offer Statement on Schedule TO originally filed with the Securities and Exchange Commission by Eastman Kodak Company, a New Jersey corporation (“Kodak” or the “Company”), on September 18, 2009 (as amended, the “Schedule TO”), to purchase any and all of its outstanding 3.375% Convertible Senior Notes due 2033 (the “Notes”) for an amount in cash equal to 100% of the principal amount of the Notes validly tendered and accepted for purchase. Kodak’s offer is being made upon the terms and subject to the conditions set forth in the Offer to Purchase dated September 18, 2009, and amended by the filing of Amendment No. 1 to the Schedule TO on October 1, 2009 (the “Offer to Purchase”), and in the related Letter of Transmittal, previously filed with the Schedule TO as Exhibits (a)(1)(i) and (a)(1)(ii), respectively (which together constitute the “Offer”). This Amendment No. 2 is intended to satisfy the reporting requirements of Rule 13e-4(c)(4) under the Securities Exchange Act of 1934, as amended. Except as specifically provided herein, this Amendment No. 2 does not modify any of the information previously reported in the Schedule TO.

The information in the Offer to Purchase and the related Letter of Transmittal is incorporated in this Amendment No. 2 by reference to all of the applicable items in the Schedule TO, except that such information is amended and supplemented to the extent specifically provided in this Amendment No. 2. You should read this Amendment No. 2 together with the Schedule TO, the Offer to Purchase and the Letter of Transmittal. Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Offer to Purchase.

Results of the Tender Offer

The Company is filing this Amendment No. 2 to report the results of the Offer. On October 20, 2009, the Company issued a press release announcing the final results of the Offer. A copy of the press release is attached hereto as Exhibit (a)(5)(ii) and is incorporated herein by reference.

Pursuant to the terms of the Offer, Notes not tendered, or tendered and validly withdrawn, in the Offer will remain outstanding, and the terms and conditions governing the Notes, including the covenants and other provisions contained in the indenture governing the Notes, will remain unchanged.

Item 12. Exhibits.

Item 12 is hereby amended and supplemented to include the following exhibit:

(a)(5)(ii) Press Release issued by the Company on October 20, 2009.

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this Amendment No. 2 is true, complete and correct.

EASTMAN KODAK COMPANY

/s/ William G. Love

William G. Love

Date: October 20, 2009

Index to Exhibits

<u>Exhibit Number</u>	<u>Description</u>
(a)(1)(i)*	Offer to Purchase, dated September 18, 2009.
(a)(1)(ii)*	Letter of Transmittal (including Substitute Form W-9 and Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9).
(a)(1)(iii)*	Letter to Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.
(a)(1)(iv)*	Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees.
(a)(5)(i)*	Press Release, dated September 18, 2009.
(a)(5)(ii)	Press Release, dated October 20, 2009.
(d)(1)	Fifth Supplemental Indenture, dated as of October 10, 2003, to Indenture dated as of January 1, 1988, among Eastman Kodak Company and The Bank of New York, as Trustee (incorporated by reference to Exhibit (4) J. of Kodak's current on Form 8-K, filed with the Securities and Exchange Commission on October 10, 2003).

* Previously filed.

**Financial Media Contact:**

David Lanzillo, Kodak, +1 585-781-5481, david.lanzillo@kodak.com

Investor Relations Contacts:

Ann McCorvey, Kodak, +1 585-724-5096, antoinette.mccorvey@kodak.com

Angela Nash, Kodak, +1 585-724-0982, angela.nash@kodak.com

Kodak Announces Closing of Tender Offer to Purchase Outstanding 2033 Notes**98 Percent of Outstanding Notes Validly Tendered**

ROCHESTER, N.Y., Oct. 20 — Eastman Kodak Company (NYSE: EK) today announced that, consistent with its prior announcement on September 18, 2009, the tender offer to purchase for cash up to \$575 million aggregate principal amount of its outstanding 3.375% Convertible Senior Notes due 2033 (the “2033 Notes”) expired at 5:00 p.m. New York City time on October 19, 2009.

The aggregate principal amount of 2033 Notes validly tendered and not withdrawn, (“Tendered Notes”), was approximately \$563.5 million, which represented approximately 98% of the outstanding aggregate principal amount of the 2033 Notes. Kodak has accepted for purchase all of the Tendered Notes. Payment of the Tendered Notes will be made promptly. Holders of the Tendered Notes will receive \$1,000 for each \$1,000 principal amount for each note plus any accrued and unpaid interest up to but not including the date of purchase.

Pursuant to the indenture for the 2033 Notes, holders of 2033 Notes can require Kodak to purchase the notes on October 15, 2010, and at certain dates thereafter, subject to terms and conditions contained in the indenture. In addition, Kodak has the right to call the outstanding 2033 Notes on or after October 15, 2010. Kodak had placed \$575 million in a restricted account solely for the purpose of purchasing the 2033 Notes. The remaining balance in this account after purchasing Tendered Notes, and available for the settlement of the remaining outstanding 2033 Notes, will be approximately \$11.5 million.

Kodak funded the purchase of the 2033 Notes with the proceeds of its completed sale of senior secured notes and a private placement of its convertible notes.

The dealer manager for the tender offer was Morgan Stanley & Co. Incorporated. The information agent for the tender offer was Georgeson, Inc., and the depository was The Bank of New York Mellon. Holders of the 2033 Notes who have questions may call the information agent at 800-248-7605. Banks and brokers may call 212-440-9800.

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