

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): September 29, 2004

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 September 29, 2004, Eastman Kodak Company committed to plans to close graphics film sensitizing operations in Harrow, U.K. by March 31, 2005. Further, the Company committed to plans to close the Annesley, U.K. manufacturing plant, which primarily produces consumer photographic film, and cease production of consumer film and color photographic paper in Chalon, France by September 30, 2005. In connection with these actions, Harrow, England will become the headquarters for UK operations, as business unit operations and support staff will be transferred to the site from other UK locations. These actions reflect the Company's plan to deal effectively with the continued worldwide volume decline in traditional products driven by the increasing popularity of digital products worldwide.

As a result of these actions, the Company will incur restructuring-related charges of approximately \$170 million, including accelerated depreciation on the equipment and buildings (through September 30, 2005), employee severance costs and other exit costs of approximately \$60 million, \$103 million and \$7 million, respectively. In addition, the Company will record approximately \$4 million in other operational charges. The estimated restructuring-related charges exclude the potential impacts from any pension plan settlement or curtailment gains or losses that may be incurred, as these amounts are not currently determinable. The severance, other exit costs and other operational charges require the outlay of cash, while the accelerated depreciation represents a non-cash charge.

These actions are a part of the Company's restructuring program that was announced on January 22, 2004. The Company expects that it will continue to consolidate its worldwide manufacturing operations in order to eliminate excess capacity.

Copies of the October 5, 2004 press releases released in Harrow, Annesley, Chalon and the U.S. related to these actions are attached as Exhibits (99.1), (99.2), (99.3) and (99.4).

ITEM 9.01 Financial Statements and Exhibits**(c) Exhibits**

- (99.1) Eastman Kodak Company UK press release dated October 5, 2004 regarding closure of graphics film sensitizing in Harrow.
- (99.2) Eastman Kodak Company UK press release dated October 5, 2004 regarding closure of the Annesley manufacturing facility.
- (99.3) Eastman Kodak Company French press release dated October 5th 2004 regarding cessation of production of consumer film and color photographic paper in Chalon.

(99.4) Eastman Kodak Company U.S. press release dated October 5, 2004 regarding restructuring actions for manufacturing facilities in Harrow and Annesley, UK and Chalon, France.

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: October 5, 2004

EASTMAN KODAK COMPANY
INDEX TO EXHIBITS

Exhibit No.

- (99.1) Eastman Kodak Company Harrow, UK press release dated October 5, 2004.
- (99.2) Eastman Kodak Company Annesley, UK release dated October 5, 2004.
- (99.3) Eastman Kodak Company Chalon, France press release dated October 5th 2004.
- (99.4) Eastman Kodak Company U.S. press release dated October 5, 2004.

EASTMAN KODAK COMPANY

October 5, 2004

KODAK LOOKS TO THE FUTURE
WITH CHANGES TO BUSINESS IN HARROW

At the start of the year (January 22nd) Eastman Kodak Company said that in order to deliver on its digitally oriented strategy, it would reduce its global facilities by about one-third over three years. This comes in response to a fundamental shift in customer and consumer behaviour with the rising popularity of digital photography. As a result, Kodak has consolidated many different types of functions and operations at sites across the globe in order to respond more effectively to customers in a world that is becoming increasingly digital. Today sees the details announced of how this will affect Kodak's Harrow site.

The details include the downsizing, by 250 employees, of operations in Harrow with the closure of an operation that sensitises films for the graphics industry. However, the Harrow site, which at present houses around 1350 employees, will become the headquarters for operations in the UK and will gain in numbers with over 300 jobs moving from Kodak House in Hemel Hempstead to Harrow as the business restructures for the future.

Dennis Lock, Director of Manufacturing, based at the Harrow site, said:

"Today's announcement comes as Kodak continues to change the business to meet the rapid shift in consumer trends from traditional to digital imaging. As part of this announcement, the Harrow Site, which will remain one of Kodak's major manufacturing operations, will gain with the transfer of around 300 jobs from other parts of the Kodak business.

"This has been a difficult decision to take, and is no reflection on the highly-valued work performed by personnel we have working within the traditional manufacturing operations at Harrow. Kodak, like every other imaging company, is responding to changing customer and consumer preferences. All employees affected will be treated with respect, with Kodak ensuring they receive highly competitive severance terms, plus access to counseling support, as well as access to an outplacement program to assist in identifying alternative employment.

"The Harrow site remains one of Kodak's major manufacturing operations and will continue to provide the best products and services for its customers. With the site's workforce actually growing as a result of this announcement, we will continue to play an important role in the local community."

ENDS

For further information please call Nick Williams on 07799 621 970

EASTMAN KODAK COMPANY

October 5, 2004

KODAK ANNOUNCES INTENTION TO CLOSE ITS ANNESLEY SITE

At the start of the year (January 22nd) Eastman Kodak Company said that in order to deliver on its digitally oriented strategy, it would reduce its global facilities by about one-third over three years. This comes in response to a fundamental shift in customer and consumer behaviour with the rising popularity of digital photography. As a result, Kodak has consolidated many different types of functions and operations at sites across the globe in order to respond more effectively to customers in a world that is becoming increasingly digital.

It is with regret that with the company forecasting a continuing decline in photographic film this year, the Annesley site, which primarily finishes consumer film, is to close by September 2005, with the loss of about 350 jobs.

Chris Balls, Plant manager of Kodak's Annesley site, said

"Today's announcement has been driven by the shift in customer and consumer trends from traditional to digital imaging and Kodak's intent to transform the company and remain the leader in imaging. Here at Annesley we produce imaging materials for traditional film products. That market has been rapidly decreasing as a result of new digital technology and has sadly made today's announcement necessary.

"The employees have worked extremely hard here at Annesley to produce top quality products for our customers and will continue to do that until the site closes in a year's time. All employees will be treated with respect, with Kodak ensuring they receive highly competitive severance terms, plus access to counseling support, as well as access to an outplacement program to assist in identifying alternative employment.

"This was a very hard decision for Kodak, but is due to the new business environment that now exists. The reality is that the demand for traditional photographic products continues to decline as digital products grow more popular."

ENDS

For further information please call Gavin Megaw on 07764 200 149

EASTMAN KODAK COMPANY

KODAK INDUSTRIE ANNOUNCES A REORGANIZATION OF ITS ACTIVITIES
AT ITS CHALON-SUR-SAONE SITE

Chalon-sur-Saone, October 5th 2004 - The photography market is facing structural and fundamental changes worldwide due to the rapid development of digital technology for the Consumer market as the number of digital cameras sold worldwide has tripled in three years.

As a major player in the photography market, Kodak is directly impacted by global market trends. It is in this context, in September 2003, that the Eastman Kodak Company (EKC) announced a strategy shift in response to the rising popularity of digital imaging. This new orientation, strongly reaffirmed by Dan Carp, CEO of EKC, in January 2004 will affect investment choices and entail a global cost reduction plan, including 12,000 to 15,000 job cuts worldwide over the next three years.

To maintain its competitiveness, the Eastman Kodak Company announced today a reorganization plan pertaining to its European manufacturing facilities, which will specifically impact two sites in England and the French Site in Chalon-sur-Saone.

Given the circumstances, and in order to adjust its manufacturing capacity to market shifts, Kodak Industrie announced today to its Works Councils a reorganization plan at its site.

Due to declining demand for consumer films and color photographic paper, production of those products at Chalon will cease by the end of September 2005 leading to a suppression of about 270 jobs, bringing the number of positions remaining at Chalon, to about 1800.

The Kodak Industrie Chalon-sur-Saone site will therefore focus on two core activities in growth markets: Health Imaging, the demand for which remains stable at this moment, and Motion Picture Display film (ECP), an activity which continues to grow each year.

In order to significantly reduce the social impact of the plan, Kodak Industrie would implement a "Plan de Sauvegarde de l'Emploi" (job safeguarding plan) in line with the highest concern for human considerations in order to offer each employee the choice of relocating within the Eastman Kodak Group, or a rapid opportunity for outplacement. Furthermore, Kodak Industrie would accept to implement and finance a voluntary pre-retirement plan, open to all professional categories, which would be proposed to a majority of employees.

"This reorganization is the consequence of the fundamental changes that the photo market is undergoing, with the continuing decline in demand for traditional photographic products in developed countries and the move to digital products. This situation affects our manufacturing activities, which, in order to remain competitive, will focus on the manufacture of Health Imaging and Motion Display film (ECP), two key product lines which offer significant growth opportunities". Jean-Pierre Martel, President of Kodak Industrie, declared.

For more information, please contact
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EASTMAN KODAK COMPANY

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Kodak Announces Changes in European Manufacturing
As Part of Broader Plan to Accelerate Digital Imaging
Strategy

Plants in U.K. and France to be affected

ROCHESTER, N.Y., Oct. 5 - Eastman Kodak Company today announced changes at manufacturing sites in England and France, reflecting the increasing popularity of digital photography among consumers and customers.

The actions are part of Kodak's three-year program, announced in January, to reduce worldwide employment by 12,000-15,000 and to reduce total facilities square footage by one-third. These actions are part of Kodak's broader strategy to accelerate growth in its digital businesses and to manage smartly the declining demand for some of the company's traditional products and services.

"Such actions are essential for Kodak to reinforce its leading position in digital imaging products and services, while sustaining and extending its worldwide leadership in traditional photographic products," said Etienne Bourgeois, Chairman, Eastman Kodak S.A., and Regional Operations Manager, Europe, Africa and Middle Eastern Region.

The following changes to operations will be made at sites in Harrow and Annesley, England, and Chalon, France:

- The site in Harrow will remain a major center for the production of color photographic paper, and it will become the headquarters for operations in the U.K. About 300 support staff and business unit positions will be transferred to the site from other U.K. locations. At the same time, a facility there that sensitizes film (applying light-sensitive emulsions) for the graphics industry will close by the end of March 2005, affecting about 250 employees. After the changes, the site will continue to employ about 1,400 employees in manufacturing, support, research and business unit functions.
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- The Annesley plant primarily produces consumer photographic film, which is declining, especially in developed markets like Western Europe. As a result, the Annesley plant will close by the end of September 2005, with the resulting loss of about 350 jobs.
 - The site in Chalon will focus on the continued production of two key product lines - health imaging and motion picture print (theater projection) films. However, due to declining demand for consumer films and color photographic paper, production of those products at Chalon will cease by the end of September 2005, with a corresponding reduction in positions. The net impact of the changes will mean a loss of about 270 positions, with the site continuing to employ about 1,800 employees in manufacturing, support, research and business unit functions.

"These are very difficult actions because they impact Kodak people who have for decades demonstrated great skill

and an unwavering commitment to serve our customers with quality products, but they are required in light of declining overall demand for traditional photographic products," said Daniel T. Meek, Director, Global Manufacturing & Logistics, and Senior Vice President, Eastman Kodak Company. "All employees affected will be treated with respect, with Kodak ensuring they receive proper severance, access to counseling support, as well as outplacement services."

Meek noted that the move to consolidate some of its manufacturing in Europe is consistent with actions that have occurred at Kodak plants elsewhere in the world, including those in the U.S., Canada, China, Mexico and Australia.

"After these changes, Kodak will still have a strong manufacturing presence in Europe," Meek said. "Customers can continue to count on Kodak for the high-quality products they have always trusted us to supply."