

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 of (I.R.S. Employer  
incorporation or organization) Identification No.)

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

EASTMAN KODAK COMPANY 1995 OMNIBUS LONG-TERM COMPENSATION PLAN  
(Full title of the plan)

JOYCE P. HAAG, Secretary  
Eastman Kodak Company  
343 State Street  
Rochester, New York 14650  
(716) 724-4368

(Name, address, and telephone number of agent for service)

Pursuant to Instruction E to Form S-8, the contents of Registration  
Statement No. 33-65033 are incorporated by reference.

CALCULATION OF REGISTRATION FEE

Title of Security to be Registered:	Amount to be Registered:	Proposed Maximum Offering Price Per Share (1):	Proposed Maximum Aggregate Offering Price:	Amount of Registration Fee
-----	-----	-----	-----	-----
Common Stock par value \$2.50 per share	4,000,000	\$67.53125	\$270,125,000	\$79,686.88

(1) Determined on the basis of the average of the high and low  
prices of Kodak Common Stock as reported in the New York Stock  
Exchange Composite Transactions as published in The Wall Street  
Journal for June 19, 1998 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 Instruction E to Form S-8, simultaneously with the filing  
of this Registration Statement on Form S-8, the registrant is filing  
another Registration Statement on Form S-8 to post-effectively amend  
Registration No. 33-23371 to deregister 3,000,000 shares. Registrant  
will carry forward these 3,000,000 shares to this Registration  
Statement on Form S-8 and apply \$79,686.88 of the \$82,536 filing fee  
previously paid by registrant for such 3,000,000 shares to the filing  
fee due as a result of the 4,000,000 shares being registered by this  
Registration Statement on Form S-8.

Upon this Registration Statement's effectiveness, there will be  
20,000,000 shares registered under the Eastman Kodak Company 1995  
Omnibus Long-Term Compensation Plan (the "Plan"), 16,000,000 shares  
from Registration Statement No. 33-65033 and 4,000,000 from this  
Registration Statement on Form S-8.

PART II

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, General Counsel and Senior Vice  
President of Kodak. Mr. Van Graafeiland owns and has options to  
purchase Kodak Common Stock and is eligible to receive awards under  
the Plan.

Item 8. EXHIBITS

Exhibit Number	Exhibit
3(A)	Certificate of Incorporation
3(B)	By-laws
4	Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan
5	Opinion of Gary P. Van Graafeiland as to the legality of the securities registered
23A	Consent of Price Waterhouse LLP, independent accountants
23B	Consent of Gary P. Van Graafeiland (included in Exhibit 5 to this Registration Statement)

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933 (the "Act"), 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 25th day of June, 1998.

EASTMAN KODAK COMPANY

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

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

/s/ Jesse J. Greene, Jr.  
By: Jesse J. Greene, Jr.,  
Treasurer, Vice President, Finance and Acting Controller  
(Principal Accounting Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that each person whose signature appears below constitutes and appoints each of Gary P. Van Graafeiland and Joyce P. Haag, acting alone or together, as such person's true and lawful attorney-in-fact and agent with full powers of substitution and revocation, for such person and in such person's name, place, and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement and to file the same with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent, acting alone, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, acting alone, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Act, this registration statement has been signed by the following persons in the capacities indicated on June 25, 1998.

Name, Title:

Richard S. Braddock, Director	/s/ Richard S. Braddock
Daniel A. Carp, Director	/s/ Daniel A. Carp
Martha Layne Collins, Director	/s/ Martha Layne Collins

Alice F. Emerson, Director /s/ Alice F. Emerson  
George M.C. Fisher, Director /s/ George M. C. Fisher  
Paul E. Gray, Director /s/ Paul E. Gray  
Durk I. Jager, Director /s/ Durk I. Jager  
Harry L. Kavetas, Director /s/ Harry L. Kavetas  
Paul H. O'Neill, Director /s/ Paul H. O'Neill  
John J. Phelan, Jr., Director /s/ John J. Phelan, Jr.  
Laura D'Andrea Tyson, Director /s/ Laura D'Andrea Tyson  
Richard A. Zimmerman, Director /s/ Richard A. Zimmerman

EASTMAN KODAK COMPANY  
REGISTRATION STATEMENT ON FORM S-8  
EASTMAN KODAK COMPANY 1995 OMNIBUS LONG-TERM COMPENSATION PLAN

INDEX TO EXHIBITS

Exhibit Number	Exhibit	Location
3(A)	Certificate of Incorporation	Incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 25, 1988, Exhibit 3
3(B)	By-laws	Incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 31, 1997, Exhibit 3
4	Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan	Incorporated by reference to Form S-8 filed December 8, 1995, Registration Statement No. 33-65033
5	Opinion of Gary P. Van Graafeiland as to the legality of the securities registered	*
23(A)	Consent of Price Waterhouse LLP, independent accountants	*
23(B)	Consent of Gary P. Van Graafeiland	Included in Exhibit 5 to this Registration Statement

\* Included as part of the electronic submission of this Registration Statement  
(/TABLE>

EXHIBIT 5

June 25, 1998

Eastman Kodak Company  
343 State Street  
Rochester, New York 14650

Ladies and Gentlemen:

I am General Counsel and Senior Vice President 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, 4,000,000 additional shares of common stock, \$2.50 par value, of Kodak (the "Shares") to be granted to participants, or issued upon the exercise of options and stock appreciation rights, or issued in connection with other awards granted under the Eastman Kodak Company 1995 Omnibus Long-Term Compensation 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 when the Registration Statement has become effective and the Shares have been issued and delivered as contemplated in the Plan, the Shares will 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,

/s/ Gary P. Van Graafeiland

Gary P. Van Graafeiland  
General Counsel and Senior Vice President

EXHIBIT 23A

#### 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 14, 1998, appearing on page 20 of Eastman Kodak Company's Annual Report on Form 10-K for the year ended December 31, 1997.

Price Waterhouse LLP  
Rochester, New York  
June 25, 1998

June 25, 1998

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 Securities to be Issued Under the Eastman Kodak  
Company 1995 Omnibus Long-Term Compensation Plan

Ladies and Gentlemen:

We are filing today by electronic EDGAR transmission Eastman Kodak Company's Registration Statement on Form S-8 for the Eastman Kodak Company 1995 Omnibus Long-Term Compensation Plan. The total filing fee of \$79,686.88 was due as a result of this Registration Statement.

Pursuant to Instruction E to Form S-8, simultaneously with the filing of this Registration Statement on Form S-8, the registrant is filing another Registration Statement on Form S-8 to post-effectively amend the contents of Registration No. 333-23371 to deregister 3,000,000 shares. Registrant will carry forward these 3,000,000 shares to this Registration Statement on Form S-8 and apply \$79,686.88 of the \$82,536 filing fee previously paid by registrant for such 3,000,000 shares to the filing fee due as a result of the 4,000,000 shares being registered by this Registration Statement on Form S-8.

Thus, as a result of applying the \$79,686.88 to the total filing fee of \$79,686.88 due as a result of this Registration Statement, there is no balance owing.

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

questions.

Very truly yours,

EASTMAN KODAK COMPANY

/s/ Joyce P. Haag

Joyce P. Haag  
Secretary