

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 of Other Jurisdiction (I.R.S. Employer
of Incorporation or Identification Number)
Organization)

343 STATE STREET, ROCHESTER, NEW YORK 14650
(Address of Principal Executive Offices) (Zip Code)

EASTMAN KODAK COMPANY
1990 OMNIBUS LONG-TERM COMPENSATION PLAN
(Full Title of the Plan)

GARY P. VAN GRAAFEILAND
Senior Vice President, Secretary and General Counsel
Eastman Kodak Company
343 State Street
Rochester, New York 14650
(716) 724-4332
(Name and Address of Agent For Service)

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, the contents of
Registration Statement No. 33-35214
are incorporated herein by reference.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Propose d Maximum Offerin g Price Per Share(1)	Proposed Maximum Aggregate Offering Price(1)	Amount of Registra- tion Fee
Common Stock, par value \$2.50 per share	6,033,600	\$45.63	\$275,313,168	\$94,936.24

(1) Estimated on the basis of trading prices on
November 11, 1994, solely for the purpose of
determining the registration fee.

PART II
INFORMATION NOT REQUIRED IN THE PROSPECTUS

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)

Item 9. Undertakings

A. To Update Annually

(a) The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - (i) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
 - (ii) to reflect in the Prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;
 - (iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-3, or Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(d) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

B. Indemnification of Certain Persons

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to

directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit, or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

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 day of November, 1994.

EASTMAN KODAK COMPANY

By: George M. C. Fisher
Chairman of the Board,
President and Chief
Executive 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 November , 1994.

Name	Title
Richard S. Braddock	Director
Martha Layne Collins	Director
Charles T. Duncan	Director
Alice F. Emerson	Director
George M.C. Fisher	Director
Roberto C. Goizueta	Director
Paul E. Gray	Director
C. Michael Hamilton	General Comptroller (Principal Accounting Officer)
Karlheinz Kaske	Director
Harry L. Kavetas	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
John J. Phelan, Jr.	Director
Wilbur J. Prezzano	Director
Leo J. Thomas	Director
Richard A. Zimmerman	Director

EXHIBIT INDEX

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24B Consent of Gary P. Van
Graafeiland (included in Exhibit
5 to this registration
statement)

Exhibit 5

November 16, 1994

Eastman Kodak Company
343 State Street
Rochester, New York 14650

Ladies and Gentlemen:

I am Senior Vice President, Secretary 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, 6,033,600 additional shares of common stock, \$2.50 par value, of Kodak (the "Shares") to be granted under or issued upon the exercise of options and stock appreciation rights granted under the Eastman Kodak Company 1990 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 the Shares will, when the Registration Statement has become effective and the Shares have been issued and delivered as contemplated in the Registration Statement and 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,

Gary P. Van Graafeiland
Senior Vice President,
Secretary and General Counsel

Exhibit 24A

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 31, 1994, except as to the Subsequent Event note, which is as of March 2, 1994, which appears on page 18 of the Eastman Kodak Company Annual Report on Form 10-K for the year ended December 31, 1993.

Price Waterhouse LLP

New York, New York
November 16, 1994

November 16, 1994

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 Shares Under the Eastman
Kodak Company 1990 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 1990 Omnibus Long-Term
Compensation Plan. The filing fee of \$97,786.62 was wire
transferred on October 27, 1994 to the Commission's
account at Mellon Bank in Pittsburgh, PA. This amount is
in excess of the required fee of \$94,936.24 by \$2,850.38.
Please remit this excess amount to Eastman Kodak Company
to the attention of the undersigned.

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

Very truly yours,

Joyce P. Haag

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