

Samuels Eric
 Form 4
 September 20, 2010

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Samuels Eric

2. Issuer Name and Ticker or Trading Symbol
 EASTMAN KODAK CO [EK]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 343 STATE STREET

3. Date of Earliest Transaction (Month/Day/Year)
 09/16/2010

___ Director ___ 10% Owner
 Officer (give title below) ___ Other (specify below)
 Controller

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

ROCHSTER, NY 14650

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price
Common Stock	09/16/2010		M		6,302.08 (4)	A	\$ 3.9
Common Stock	09/16/2010		F		2,283.08 (1)	D	\$ 3.9

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474
 (9-02)

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Underlying Security (Instr. 3 and 4)
				Code	V (A) (D)	Date Exercisable Expiration Date	Title
Options (right to buy)	\$ 2.64					<u>(2)</u> 06/16/2016	Common Stock
Restricted Stock Units	<u>(3)</u>					12/31/2011 ⁽⁶⁾ 12/31/2011 ⁽⁶⁾	Common Stock
Restricted Stock Units	<u>(3)</u>	09/16/2010		M	6,302.08 ⁽⁴⁾	09/16/2011 ⁽⁶⁾ 09/16/2011 ⁽⁶⁾	Common Stock
Restricted Stock Units	<u>(3)</u>					<u>(5)</u> <u>(5)</u>	Common Stock
Restricted Stock Units <u>(7)</u>	<u>(3)</u>					12/31/2001 ⁽⁶⁾ 12/31/2011 ⁽⁶⁾	Common Stock

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Samuels Eric 343 STATE STREET ROCHSTER, NY 14650			Controller	

Signatures

Patrick M. Sheller, as attorney-in-fact for Eric Samuels 09/20/2010

 Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Payment of withholding taxes.
- (2) These options vest one-third on each of the first three anniversaries of the date of grant.

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- (3) These units convert on a one-to-one basis.
- (4) Vesting and distribution Restricted Stock Units
- (5) These units vest 50% on both the 2nd and 4th anniversary of the grant date
- (6) This is the date these restricted stock units will vest.
- (7) These are units earned under the Company's Leadership Stock Program for the 2009 performance cycle.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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