

**Statement Pursuant to  
DOL Regulation Section 2520.104-23**

**2520052092168**

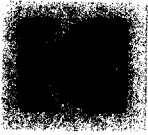
Required Items

1. Name and Address of Employer: Eastman Kodak Company  
343 State Street  
Rochester, New York 14650-0904
2. Employer Identification Number: 16-0417150
3. Employer's Declaration: Eastman Kodak Company maintains unfunded Plans of deferred compensation primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees upon retirement.
4. Employer's Statement: Eastman Kodak Company maintains the following:

<u>Plan Name</u>	<u>Approximate Number of Participants</u>
Kodak Excess Retirement Income Plan	482
Kodak Unfunded Retirement Income Plan	240
Kodak Deferred Compensation Plan	34
1982 Eastman Kodak Company Executive Deferred Compensation Plan	635
1990 Omnibus Long-Term Compensation Plan	33
Misc. Individual Top-Hat Plans Administered On An Ad-Hoc Basis	57
Top-Hat Plan for George M.C. Fisher	1
Top-Hat Plan for Harry L. Kavetas	1
Top-Hat Plan for Kay R. Whitmore	1
Retirement Arrangement for James C. Olsen.	1
Retirement Arrangement for Jessee J. Greene, Jr.	1
Severance Arrangement for C. Michael Hamilton	1
Retirement Arrangement for David J. Fitzpatrick	1
Retirement Arrangement for D. H. Nelander	1
Retirement Arrangement for Charles Singleton	1
Retirement Arrangement for Robert W. Hartland	1
Retirement Arrangement for Robert A. Leahy	1
Retirement Arrangement for Dennis S. McGurer	1

4. Continued

<u>Plan Name</u>	<u>Approximate Number of Participants</u>
Retirement Arrangement for Joerg Agin	1
Retirement Arrangement for Donald Korn	1
Retirement Arrangement for Daniel H. Draper	1
Retirement Arrangement for Edith W. Martin	1
Eastman Kodak Company Nanosystems Unit Deferred Compensation Plan	4
1993-1995 Restricted Stock Subplan to the Eastman Kodak Company 1990 Omnibus Long-Term Compensation Plan	15
Retirement Arrangement for Peter D. Fitzgerald	1
Retirement Arrangement for Mark W. Stewart	1
Retirement Arrangement for Barbara McLane	1
Retirement Arrangement for Leonard E. Redon	1
Retirement Arrangement for Robert J. Keegan	1
Retirement Arrangement for James C. Stoffel	1
Retirement Arrangement for Eric Steenburgh	1
Retirement Arrangement for David P. Biehn	1
Retirement Arrangement for Venkat Purushotham	1
Retirement Arrangement for E. Mark Rajkowski	1
Retirement Arrangement for Richard S. Morabito	1
Retirement Arrangement for Daniel Meek	1
Retirement Arrangement for Charles Goslee	1
Retirement Arrangement for C. Sreekumar	1
Retirement Arrangement for Arun Chowdry	1
Retirement Arrangement for Domenick Vitulli	1
Retirement Arrangement for Judy Pribe	1
Retirement Arrangement for John Gallenberger	1
Retirement Arrangement for Robert Brust	1
Retirement Arrangement for Daniel A. Carp	1
Performance Stock Program of 2000 Omnibus Long-Term Compensation Plan	50
Retirement Arrangement for Ted G. Lewis	1
Retirement Arrangement for Patricia F. Russo	1



U.S. DEPT. OF LABOR  
EWSA/PUBLIC DISCLOSURE  
01 JUN 11 PM 1:00

May 11, 2001

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Re: Top-Hat Filings

Dear Sir/Madam:

On behalf of the Eastman Kodak Company ("Kodak"), I am filing the attached statement in accordance with DOL Regulation Section 2520.104-23 for the following:

Retirement Arrangement for Ted G. Lewis  
Retirement Arrangement for Patricia F. Russo

In no event, however, should this filing be construed as an admission on the part of, or evidence against, Kodak that any of the foregoing arrangements constitute an "employee pension benefit plan" within the meaning of ERISA Section 3(2)(A). It is Kodak's belief that such arrangements do not constitute an "employee pension benefit plan."

Furthermore, it is Kodak's belief that even if either arrangement is determined to be an "employee pension benefit plan," Kodak's prior filing on February 22, 1994 covers the arrangements under the plan description "Misc. Individual Top-Hat Plans Administered On An Ad-Hoc Basis."

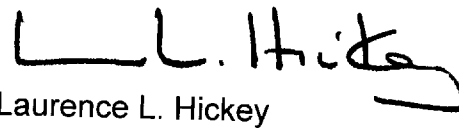
Nevertheless, this filing is being made as a precautionary measure in order to ensure treatment under DOL Regulation Section 2520.104-23.

Laurence L. Hickey, Assistant Secretary  
EASTMAN KODAK COMPANY • 343 STATE STREET • ROCHESTER, NEW YORK 14650-0206  
TEL (716) 724-3378 • FAX (716) 781-1001, E-Mail: [lhickey@kodak.com](mailto:lhickey@kodak.com)



To the extent you have any questions regarding this filing, kindly contact the undersigned.

Very truly yours,

  
Laurence L. Hickey

LLH:llh

cc: Darla J. Diehl

tophat.doc

Attach the Airborne Express Shippers Label within the dotted lines.

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Laurence Hickey 7167243378		N1513	
Top Hat Plan Exemption		Pension & Welfare Benefits Administration	
US Department of Labor - Room N-5644		200 Constitution Avenue NW	
Washington, DC 20210		698 142 8764	

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