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August 13, 2002

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OFFICE OF THE SECRETARY
AUG 13 2002

VIA HAND DELIVERY

United States Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

Dear Sir/Madam:

On behalf of our client, Eastman Kodak Company, we are enclosing the manually signed "Statements Under Oath Regarding Facts and Circumstances Relating to Exchange Act Filings" of Daniel A. Carp, as Principal Executive Officer, and Robert H. Brust, as Principal Financial Officer.

Please date stamp and return the enclosed copy of this letter to acknowledge receipt of the enclosures.

Sincerely yours,

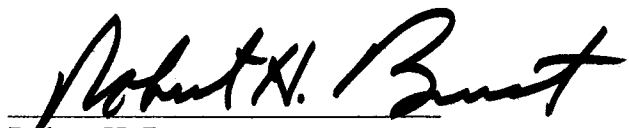
Jeff M. Cohen

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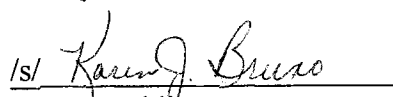
**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING
FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Robert H. Brust, state and attest that:

- (1). To the best of my knowledge, based upon a review of the covered reports of Eastman Kodak Company, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Eastman Kodak Company's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - the Eastman Kodak Company Annual Report on Form 10-K for the fiscal year ended December 31, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Eastman Kodak Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 Robert H. Brust
 August 12, 2002

Subscribed and sworn to
 before me this 12th day of
August, 2002.


 Notary Public

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My Commission Expires:
May 31, 2006

KAREN J. BRUNO
 Notary Public in the State of New York
 MONROE COUNTY
 Commission Expires 5-31-06