

Kodak

**BUSINESS
CONDUCT**

Guide

October, 2008

To Kodak Men and Women:

The reputation of our Company and its brand has been built by more than a century of ethical business conduct. Our reputation has more than symbolic value. It provides Kodak with a business advantage.

The Company has well-established values:

- respect for the dignity of the individual
- uncompromising integrity
- trust
- credibility
- continuous improvement and personal renewal, and
- recognition and celebration.

It is critical to Kodak's reputation and success that every Kodak employee live these values.

Employee conduct is also governed by Company policies, which encompass both ethical and legal mandates. This Business Conduct Guide provides a high-level summary of key Company policies. Please review the Guide, and keep it handy (Intranet link or hard copy) for future reference. For a more in-depth understanding, familiarize yourself with the complete Company policies, including Statements of Corporate Policy, Controller's Authorized Procedures, and Internal Control Standards.

If you have questions about your business conduct responsibilities, discuss them with your supervisor. Depending on your job and location, you may be asked periodically to sign a statement acknowledging that you understand and comply with the Business Conduct Guide and the underlying policies.

Thank you for your cooperation.

Antonio Perez
Chairman and Chief
Executive Officer

INTRODUCTION

Eastman Kodak Company enjoys an excellent reputation as an ethical, law-abiding Company. Each employee is a Company representative whose actions reflect not only on the employee, but also on the Company and its workforce as a whole. Employees of Eastman Kodak Company and its subsidiaries worldwide must maintain the highest ethical standards in the conduct of Company business, so that they and the Company are always above reproach.

Each employee is responsible for conducting the Company's business with honesty and integrity, and for complying with all applicable laws and regulations. These responsibilities include:

1. Avoiding situations where personal interests are, or appear to be, in conflict with Company interests, and promptly disclosing any apparent or actual conflict.
2. Safeguarding and properly using Company assets, including maintaining confidentiality of nonpublic information and not acting on such information for personal gain.
3. Being truthful and accurate in all communications, records, and reporting.
4. Treating customers, suppliers, and fellow employees honestly and fairly.
5. Maintaining the highest ethical standards in dealings with public officials and government employees.
6. Respecting the rights of others.
7. Being generally familiar with Company policies that govern relationships with third parties.
8. Reporting promptly all suspected violations of law and Company policy.

The Business Conduct Guide applies throughout the worldwide Kodak consolidated group of corporations, from the newest employee of Eastman Kodak Company or a Kodak subsidiary to the Company's senior officers.

See "References" for a list of general business conduct references, as well as links to policies summarized in the Business Conduct Guide.

CONFLICTS OF INTEREST

Employees should avoid any situation that may involve a conflict between their personal interests and the interests of the Company. When representing the Company in transactions with others, when making recommendations or decisions relating to those transactions, and when carrying on the Company's business in any manner, Kodak employees should not obtain any personal profit or gain from any outside activity related in any way to their responsibilities at the Company. Employees must also avoid any situation that could lead to divided loyalties or present the appearance of a conflict of interest.

This policy applies to each employee and, depending on the circumstances, may apply to the employee indirectly as the result of actions by members of the employee's immediate family, including the employee's spouse, parents, step parents, children, stepchildren, siblings, mothers and fathers-in-law, sons and daughters-in-law and brothers and sisters-in-law and anyone residing in the employee's home (other than a tenant or employee).

There are two broad categories of conflicts of interest: (1) financial interest or indebtedness to outside organizations or individuals; and (2) employment by or receipt of compensation by outside organizations or individuals.

Financial Interest or Indebtedness to Outside Organizations or Individuals

Unless a waiver is granted as described below, an employee and his/her immediate family members may not have a material financial interest in, a significant indebtedness to, or a personal contract or understanding with any outside organization or individual whose business may be affected by the employee's actions on behalf of Kodak.

A "material financial interest" means an existing or potential ownership or investment interest. A "material financial interest" does *not* include the ownership of securities which meet all of the following three conditions:

- The securities are listed on a recognized stock exchange or traded on a regular over-the-counter basis; and
- The combined holdings in the securities of the employee and his/her immediate family members are less than one percent of the Company's outstanding securities; and
- The combined holdings of the securities of the employee and his/her immediate family members are relatively insubstantial in amount as a personal investment.

"Significant indebtedness" means an obligation to pay money to anyone, other than indebtedness to a bank or other qualified lending institution at interest rates and on terms generally prevailing at the time the indebtedness is incurred.

Company officers and directors should familiarize themselves with the Company's [Related Party Transactions Policies and Procedures](http://media.corporate-ir.net/media_files/irol/11/115911/reports/022707_Approved_Party_Transaction_Policy_and_Procedure.pdf) which can be found on the following website link: http://media.corporate-ir.net/media_files/irol/11/115911/reports/022707_Approved_Party_Transaction_Policy_and_Procedure.pdf

Employment By or Receipt of Compensation by Outside Organizations or Individuals

Unless a waiver is granted as described below, no Kodak employee or his/her immediate family member (as defined above) may own a material interest in, serve as a director, officer, or employee of, perform work or services for, or receive compensation from, any outside organization or individual which is a current or potential competitor, customer, supplier or other party whose interests are not aligned with Kodak's interests, *whether or not* the employee's actions on behalf of Kodak could have a significant effect upon the business of such organization or individual.

Examples

Examples of conflicts of interest include:

- Acting as a broker, finder, or intermediary for the benefit of a third party in transactions involving the Company or its interests.
- Hiring an external vendor to perform services for the Company when you or your immediate family member has an ownership interest in the vendor.
- Using for a personal business any Company property, including opportunities that are discovered through the use of Company property, information, or position.

Disclosure and Waivers

When a current or potential conflict arises, the employee must make prompt and full disclosure in writing to supervision. (Very often, issues of conflicts of interest or apparent conflicts of interest involving immediate family members are resolved in this manner.)

Following such disclosure, supervisors should promptly apply the criteria described above to determine whether a conflict of interest does exist, and, if so, whether to waive the conflict consistent with the Company's best interest. The rationale and circumstances surrounding all waivers must be documented in the disclosing employee's personnel file. A copy of the waiver documentation should be sent to the Company's Chief Compliance Officer. Supervisors who need advice or guidance in determining whether a conflict exists or whether to grant a waiver should contact the Chief Compliance Officer. Unless a waiver is granted, the employee must refrain from engaging in the activity in question.

USE OF ASSETS

Each employee is responsible for the protection and proper use of Company assets, including confidential information. Employees must comply with security programs to safeguard assets against unauthorized use or removal, as well as against loss by criminal act or breach of trust.

Proper Use of Company Property

Unauthorized removal from the Company's facilities of Company property is prohibited. This applies to furnishings, equipment (including computer equipment), and supplies. It also applies to property created or obtained by the Company for its exclusive use, including originals and copies of customer lists, files, personnel information, reference materials and reports, computer software, and data processing systems and databases. Employees must obtain prior written authorization from supervision before removing Company property from the Company's facilities or using Company property for purposes other than the Company's business.

The Company's products and services are its property. Contributions made by any employee to their development are also the Company's property, and remain the Company's property even after the employee's employment terminates.

Each employee has an obligation to use productively the time for which he or she receives compensation from the Company. Work hours should be devoted to activities directly related to the Company's business, except for non-business activities authorized by the employee's supervision.

Company assets, including equipment, facilities, information resources, and "corporate opportunities" (business opportunities that an employee discovers in the course of his or her employment, but that rightfully belong to the Company) must be used for business purposes only. This includes Company-provided e-mail and Internet access, although infrequent, brief, constructive, and professional one-to-one e-mail and Internet personal communications during non-work time (e.g., breaks) may be permitted.

Confidential Information/Insider Trading

Employees who receive Company confidential information must hold it in confidence and must not communicate it to anyone, including family members, not authorized to see it. The type of information that employees must safeguard includes business strategies, pending contracts, research results, unannounced products, product formulae, software source code, manufacturing processes, sales data, customer lists, nonpublic financial information, and significant projects, including proposed acquisitions and divestitures.

Employees are prohibited from using for personal profit nonpublic information obtained as a result of their employment. It is a violation of Company policy, and a violation of law, for an employee to trade in Kodak stock on the basis of material nonpublic information, or to transmit material nonpublic information to another person, including family members, who may trade, or advise others to trade, Kodak stock on the basis of such information. (Information is “material” if it would affect a reasonable investor’s decision to buy, sell, or hold the stock in question. Information is “nonpublic” until it has been broadly disclosed publicly, typically by means of a press release.) Also prohibited is the use by employees of such information (a) to trade or cause others to trade in securities of any other Company, or (b) to acquire or help others acquire a property interest of any kind, including real estate.

Accounting and Reporting Integrity

The Company is required by law to report its results, including its financial results, accurately and completely.

To ensure that the Company’s reports to third parties, including shareholders, creditors, and government entities, are accurate and complete, employees must ensure that internal reports are equally accurate and complete.

All Company financial reports, accounting records, research reports, sales reports, expense accounts, time sheets, and other documents must accurately and clearly represent the relevant facts or the true nature of a transaction. Improper or inaccurate accounting, documentation, or financial reporting are contrary to Company policy and may also be in violation of applicable laws. Intentional accounting misclassifications (e.g., expense versus capital), sham transactions (e.g., sales where the Company is obligated to repurchase products, or sales in excess of customer’s reasonable requirements), and improper acceleration, deferral, or recognition of expenses or revenues are examples of prohibited reporting practices. Also prohibited are payments made with the understanding that they will be used for something other than the stated business purpose. Finally, it is a violation of Company policy, and possibly a violation of law, to assist third parties, including customers and suppliers, with improper accounting and reporting.

The Company maintains a system of internal controls and disclosure controls and procedures to ensure that:

- a. transactions are executed in accordance with management’s authorization, and are properly recorded and posted;
- b. Company assets are safeguarded from loss, unauthorized access, waste, fraud, and abuse;
- c. Company resources are used in an efficient and effective manner;
- d. the Company accurately and timely discloses required financial and non-financial information; and
- e. all legal requirements are satisfied.

The Company's system of internal controls and disclosure controls and procedures includes written policies and procedures, budgetary controls, supervisory review and monitoring, auditing, a roll-up process for internal certifications for accuracy and completeness, ongoing self-evaluations, and safeguards such as password protection to access computer systems.

Responsibility for compliance with these policies rests with all employees, not solely with the Company's finance and accounting personnel. Each employee is required to be familiar and in compliance with the internal controls and disclosure controls and procedures related to his or her job.

All employees must be truthful and open in dealing with the Company's internal and independent auditors. Employees may not directly or indirectly take any action improperly to influence, coerce, mislead, or manipulate the Company's internal or independent auditors.

Signing Authority

Only authorized employees can sign contracts on behalf of Kodak and its subsidiaries. This authority is granted to employees, by name or by title, by authorizing resolutions (adopted by Kodak's board of directors and the boards of directors of Kodak subsidiaries). Signing authority does not derive from internal administrative designations or titles.

Individuals who have been authorized to sign a legally binding agreement on behalf of the Company have been notified. An employee who is uncertain about his or her signing authority should check with supervision or the Corporate Secretary's office.

FAIR DEALING

Kodak employees must treat customers, competitors, and suppliers fairly and without manipulation, concealment, or abuse of privileged information.

The Company does not seek to gain advantage through the improper use of favors or other inducements. Offering, giving, soliciting, or receiving any form of bribe is prohibited.

Our policies restricting the giving or receiving of gifts and entertainment are based on the principle that business decisions should not be influenced by inducements with a personal benefit. Even the appearance that a business decision was influenced by a personal benefit can harm the reputation of the Company and our employees.

Gifts of a “token value” are not subject to the restrictions described below. “Token value” means a value of US\$100 or less except in the EAMER region where “token value” means €100 or less. The value of multiple gifts given or received by Kodak employees over a limited period of time, i.e. twelve months or less, should be aggregated for purposes of determining whether they exceed token value. In general, the term “gift” refers to items of a personal nature and does not apply to commercial products and services, such as company product provided at no charge as part of a trade trial.

Receiving Gifts

Without the written approval of a Company officer or the Kodak Managing Director for the EAMER, LAR or APR regions, neither an employee nor a member of the employee’s household may accept gifts, favors, entertainment, or other inducements, of more than token value (as defined above), or offered at less than market value from any person or organization that does or seeks to do business with, or is a competitor of, the Company.

The approving Company officer or managing director will determine whether the employee may accept a gift or entertainment or must return it or dispose of it in some way. The rationale for a decision to allow an employee to accept a gift or entertainment of more than token value must be documented by the relevant officer/managing director and approved by the Chief Compliance Officer. Any questions a Company officer or managing director may have in determining whether to allow an exception to this policy should be directed to the Chief Compliance Officer.

Some Company units (e.g., Purchasing) have adopted a stricter standard, and have communicated that standard to their personnel.

An employee must not accept a gift or entertainment if it unduly influences him/her or makes the employee feel obligated to pay back the other party with Company business or assets. An employee may choose to reimburse the offering party for the cost of a gift or

entertainment. In such cases, the employee must discuss with his/her supervisor whether the reimbursement is sufficient to eliminate even the appearance that the employee may be influenced by the offering party. If the supervisor concludes that the potential appearance of influence is mitigated by the employee reimbursing the offering party, the supervisor should document the rationale for this conclusion in the employee's personnel file.

It is never acceptable to receive a gift in cash, stock, or a cash or stock equivalent. It is also unacceptable, except as noted in the section in this Guide on CONFLICTS OF INTEREST, to receive the benefits of a loan or loan guarantee from any entity doing business or seeking to do business with the Company.

Reasonable meals and refreshments served during business meetings are not considered a gift. Before accepting any meals or entertainment offered in conjunction with a business meeting or function by a person or entity doing business or seeking to do business with Kodak, employees should consider the primary purpose of the meeting or function. If the primary purpose of the meeting/function is personal entertainment, the offer will be treated as a gift and the restrictions set forth in the first paragraph of this section on *Receiving Gifts* will apply. If, on the other hand, the primary purpose of the meeting/function is to discuss business, the offer is not a gift and falls outside the scope of this policy.

To differentiate between a personal and a business meeting/function, consider the following examples:

- An employee is invited by a supplier to a three day event at a resort location with travel expenses and lodging to be paid for by the supplier. The agenda for the event includes two days of golf, spa treatments and sailing. The final day of the event includes a business meeting.
Conclusion: The primary purpose of the event is personal in nature because the majority of the agenda is dedicated to entertainment, not business. The employee should either seek his/her supervisor's approval for Kodak to pay their travel and lodging expenses necessary to participate in the business portion of the meeting or decline the invitation.
- An employee is invited by a prospective vendor to a customer focus group meeting in another city. The prospective vendor offers to pay the employee's hotel and meal expenses. In order to participate in the focus group meeting, the employee must review two binders of background material. The agenda for the session consists of seven hours of discussion on business topics and a one hour lunch break.
Conclusion: The primary purpose of the meeting is business because the agenda consists primarily of business topics. Also, the employee would be providing a valuable service to the prospective vendor by preparing for and participating in seven hours of business discussions. The employee may accept the prospective vendor's offer with the approval of his/her supervisor.

- A prospective Kodak distributor offers a Company employee two tickets to a professional soccer match. The tickets have a value of \$200 each. The employee is invited to bring a guest to the match. The prospective distributor will not attend. **Conclusion:** There is no business purpose for the employee to attend the soccer match because the prospective distributor will not be represented. The Company policy on Receiving Gifts applies because the tickets are worth more than token value. The employee should either decline the offer or discuss with his/her supervisor whether it is appropriate for the employee to reimburse the prospective distributor for the cost of the tickets. The conclusion of this discussion should be documented if the supervisor determines that it is appropriate for the employee to reimburse the prospective distributor.

For their protection, employees dealing with customers or suppliers should advise the customers or suppliers of this Company policy at the outset of the relationship, preferably in writing.

Giving Gifts

Gifts, favors, and entertainment may be given to customers and suppliers if what is given:

- is consistent with customary business practice;
- is of no more than token value and cannot be construed as a bribe or pay-off;
- is not in violation of applicable law or ethical standards; and
- would not embarrass the Company or the employee if publicly disclosed.

When a proposed gift consists of Kodak consumer products, “token value” means up to US\$250. For other types of gifts or entertainment, token value means \$100 or less except in the EAMER region where token value means €100 or less.

Exceptions to these limitations require the written approval of a Company officer or the Kodak Managing Director for the EAMER, LAR or APR regions. The rationale for an officer’s decision to allow a gift or entertainment that does not meet all of the standards listed above must be documented by the relevant Company officer/managing director and approved by the Chief Compliance Officer. Any questions a Company officer or managing director may have in determining whether to allow an exception to this policy should be directed to the Chief Compliance Officer.

Although gifts to government employees are generally prohibited by law, there may occasionally be situations where law and custom permit the giving of gifts to government employees. Where such gifts are contemplated, the prior written approval of Kodak legal counsel and a Company officer must be obtained. See *Payments to Government Officials and Employees* under GOVERNMENT RELATIONS in this Guide.

Reasonable meals and entertainment provided to a current or prospective non-government customer or business partner in connection with a business meeting or

function are not considered gifts. However, employees should be mindful of this gift policy when the primary purpose of a meeting or function is personal entertainment rather than business. Providing event tickets to a customer or business partner will be considered personal entertainment unless the customer or business sponsor is accompanied by a Company representative and business will be discussed during the event. Examples illustrating the difference between meetings/functions that are primarily for business and those that are primarily personal in nature appear above under *Receiving Gifts*.

Corporate Sponsorships: As a sponsor of sporting and other entertainment organizations and events, Kodak has access to certain benefits from the sponsored organizations such as free tickets or passes to events. Such tickets and other benefits may be given to non-government customers and other business partners, provided that (1) the benefits are contributed to the Company by a sponsored organization and; (2) a Kodak representative will host the customer or business partner during the event.

ANTITRUST

Employees must comply with the antitrust laws of the United States and corresponding competition laws of other nations. An area of particular concern involves agreements and discussions with competitors. Employees must not participate in any discussion, understanding, agreement, plan, or scheme, whether formal or informal, with any competitor or potential competitor, that involves prices, price levels, territories, or customers to be served.

All employees who regularly deal with customers or competitors must be generally familiar with relevant antitrust law and related Company policy, as summarized in the Company's Antitrust Compliance Manual.

GOVERNMENT RELATIONS

Employees must adhere to the highest standards of ethical conduct in all relationships with government officials, employees, and candidates for public office.

Government Procurement of Company Products

Many governments around the world have comprehensive laws governing the purchases of products from private suppliers like the Company. These laws are intended to assure that governmental entities obtain goods and services at competitive prices, often prices at least as good as the supplier's best price to a commercial customer. When selling Company products to government procurement agencies, employees must comply with all applicable procurement laws.

Payments to Government Officials and Employees

Employees are prohibited from making payments, directly or indirectly, to any government official or employee if the payment is illegal under the laws of the country having jurisdiction over the transaction, or if it is intended to influence or induce the recipient to do, or omit to do, any act in violation of his or her lawful duty.

However, in some countries, certain payments to public officials or government employees are acceptable under local law and are usual business practice. In these countries, modest payments to procure the performance of routine governmental actions, examples of which are listed below, are permissible.

- Expediting the processing of permits, licenses, or other official documents to qualify a person to do business;
- Processing governmental papers, such as visas and work orders;
- Expediting mail pick-up and delivery;
- Scheduling inspections related to transit of goods;
- Providing utilities such as phone service, power, and water supply; and
- Loading and unloading cargo, or protecting perishable products or commodities from deterioration.

Regarding gifts to government employees, see "Giving Gifts" in the section headed "FAIR DEALING."

Political Activities

The Company will not make political contributions (including in-kind contributions such as the use of corporate facilities or personnel) unless permitted by applicable law, and approved in advance, and in writing, by the Company's Director and Vice President, Communications and Public Affairs.

Since an employee's political activities could be attributed to the Company, employees must, before engaging in any political activity, including fundraising activity, that occurs during working hours or that involves the use of Company facilities or personnel services in connection with such political activity, obtain the prior written approval of the Company's Director and Vice President, Communications and Public Affairs.

RIGHTS OF OTHERS

Fair Treatment of Employees

Each employee is entitled to be treated with dignity and respect by supervisors and by other employees. The Company maintains a zero-tolerance policy for harassment or intimidation, including harassment or intimidation because of race, color, religion, sex, sexual orientation, disability, age, or other legally protected characteristic.

Health, Safety & Environmental Laws

All Company facilities worldwide operate under the basic principle that health, safety, and environmental responsibilities are fundamental to Kodak values. Employees are responsible for ensuring that the Company complies with the health, safety, and environmental laws of the countries where the Company does business.

Copyrights and Software

Employees must respect the valid copyrights of others, in works as diverse as printed materials, films, sound and video recordings, art items, and computer software in any media, as well as translations and adaptations of such works.

Employees are prohibited from duplicating, distributing, or incorporating in Kodak works the copyrighted works of others, unless permissions are obtained. This includes work in electronic as well as conventional format.

Software used by employees for Company business must be covered by a license from the owner of the software.

Third-Party Confidential Information

The Company frequently enters into written confidentiality agreements under which the Company undertakes an obligation to protect confidential information obtained from third parties. If the third parties follow the contractual procedures for disclosing their confidential information, employees who become aware of such information must maintain it in confidence, in accordance with the terms of the confidentiality agreement.

Privacy

The Company respects the privacy rights of its employees, customers, and suppliers. Employees are responsible for complying with all relevant data privacy laws when accessing the personal data of others. Employees must also comply with the Corporate Policy on Privacy of Personal Data.

MISCELLANEOUS

Corporate Responsibility Principles

The Company maintains a set of Corporate Responsibility Principles that state its core business-conduct philosophy and govern its relationship with third parties. Employees should be generally familiar with the Corporate Responsibility Principles.

One-Voice Policy

The Company anticipates and responds to the public's valid interest in its business activities. In so doing, the Company speaks with "One Voice," to ensure that its public reputation is based on fact rather than hearsay or rumor. Employees should not initiate contact with representatives of the media to discuss or disclose Company business. If contacted by representatives of the media, employees should direct the media representative to a member of the Company's Media Relations group, or to another member of Communications and Public Affairs.

Third-Party Inquiries

Employees should immediately refer all inquiries from government officials and lawyers representing third parties to a member of the Legal Department. Inquiries from law-enforcement agencies may also be referred to Corporate Security.

Volunteerism, Community Service, and Solicitation

The Company encourages community volunteerism among its employees. Employees are encouraged to consult with the Company's Chief Diversity and Community Affairs Officer, concerning the relevance and appropriateness of specific volunteer activities. Employees volunteering personal time should see the Corporate Policy on Community Involvement and Volunteerism.

Employees must not commit Company funds, products, in-kind services, or other assets to outside organizations with which they are associated without the approval of the Company's Chief Diversity and Community Affairs Officer.

Generally speaking, distribution by employees of non-work-related literature, for any reason, is prohibited during work time in work areas. However, local supervision may permit limited solicitation for non-profit charitable organizations, or for fundraising in connection with school-age children's activities, in non-work areas.

Approval of Publications and Presentations

Employees must obtain advance approval from supervision of all copy and presentations involving Company-related materials for delivery outside the Company. Company-related materials include:

- Present or prospective businesses of the Company, its products and practices;
- Market areas where the Company participates or has a potential interest;
- Matters within the general expertise of the employee's job, including theses for academic degrees; and
- Any materials that identify the employee in terms of his or her association with the Company.

COMPLIANCE

Employees must comply with applicable law and Company policy. When in doubt, employees must seek clarification from their supervision or, if necessary, from Human Resources or the Chief Compliance Officer.

Waivers

Situations will occasionally arise where the Company deems it appropriate to waive compliance by an employee with a Company policy. For example, as noted above under Conflicts of Interest, it may sometimes be appropriate to waive a conflict of interest. All such waivers must be in writing. In addition, where the Company's chief executive officer, chief financial officer, controller, or another executive officer seeks a waiver of a Company business conduct or ethics policy, only the Kodak board of directors or a board committee may grant the waiver, which must be promptly disclosed to shareholders.

Violations

Violations of the Company's business conduct standards are grounds for disciplinary action, up to and including discharge. Frequently, such violations also constitute violations of law, which can subject the Company to monetary damages and fines, and can subject employees to fines and imprisonment.

Reporting

All employees benefit from an atmosphere of ethical and legal conduct. Employees who suspect violations of law or Company policy must report such matters to their supervision. Employees who believe it is not advisable or practical to report to their supervision must report directly to:

- Human Resources;
- Director of Corporate Audit – 585/724-0213;
- Chief Compliance Officer – 585/724-9022; or
- Kodak Business Conduct Help Line -- (toll free) 866/480-6134 (international employees can call collect at 704/943-1130). Employees in France should call 0800 90 6923 to connect to the professional alert telephone line. This line was established to meet the CNIL Guidelines.
- <https://www.kodakbusinessconducthelpline.com/>

The Kodak Business Conduct Help Line will direct issues that are reported to it to various resources within the Company, including those identified above. In addition, the Kodak Business Conduct Help Line will report issues that involve certain members of senior management directly to the Audit Committee of the Board of Directors.

Confidentiality and Non-retaliation

Generally speaking, employees may report suspected violations confidentially. Where confidentiality cannot be maintained (e.g., in situations involving the imminent threat of serious harm), every effort will be made to obtain the employee's consent to disclose his or her identity.

It is illegal for the Company, and Company personnel, to retaliate against an employee acting in good faith who reports information or raises questions about possible violations of law or Company policy.