



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 22, 2007

Room 7010

Richard J. Kramer  
Executive Vice President & Chief Financial Officer  
The Goodyear Tire & Rubber Company  
1144 East Market Street  
Akron, Ohio 44316

**Re: The Goodyear Tire & Rubber Company  
Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-Q for the Fiscal Quarter Ended March 31, 2007  
Form 10-Q for the Fiscal Quarter Ended June 30, 2007  
File No. 001-01927**

Dear Mr. Kramer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief