



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0510

DIVISION OF
CORPORATION FINANCE

Mail Stop 7010

November 26, 2008

By U.S. Mail and facsimile to (330) 796-7861

C. Thomas Harvie
Senior Vice President, General Counsel and Secretary
The Goodyear Tire & Rubber Company
1144 East Market Street
Akron, Ohio 44316-0001

**Re: The Goodyear Tire & Rubber Company
Form 10-K for Fiscal Year Ended
December 31, 2007
Proxy Statement on Schedule 14A
Filed on March 7, 2008
File No. 1-01927**

Dear Mr. Harvie:

We have reviewed your response letter dated November 10, 2008 and have the following additional comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments. We welcome any questions you may have about our comments or on any other aspect of our review.

1. We note your responses to prior comments 2 and 3 of our September 29, 2008 letter. However, the causal connection between the disclosure of your performance targets and any competitive harm is not clear. Please describe with greater specificity how the disclosure of performance targets would allow your competitors to reach reasonable estimates regarding the underlying components of your financial performance targets in future periods and harm you competitively. Refer to Instruction 4 of Item 402(b) of Regulation S-K. Please refer to prior comments 2 and 3 for additional guidance, as appropriate.

Robert J. Keegan
The Goodyear Tire & Rubber Company
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2. We note your statement that the performance targets are not material in determining the target awards granted to a named executive officer. However, please reconcile this with the disclosure in the compensation discussion and analysis on page 19 which indicates that your long term compensation in the form of performance shares and cash awards are tied to the achievement of specific financial objectives during a three year performance period.
3. You state that the number of target EPP units and performance shares granted annually to each named executive officer is based on a number of considerations. Supplementally, explain how each of these subjective factors is weighted in the Committee's determination of the amount of target awards granted to each of the named executive officers.

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As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter on EDGAR that keys your responses to our comments and provides any requested supplemental information. Detailed response letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

Please direct questions to Sherry Haywood, Staff Attorney at (202) 551-3345, or me at (202) 551-3760.

Sincerely,

Pamela Long
Assistant Director

cc: D.T. Young, Esq. (*via facsimile* 330/ 796-8836)
Law Department
The Goodyear Tire & Rubber Company