



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

December 29, 2008

*By U.S. Mail and Facsimile*

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 completed our review of your Form 10-K for the fiscal year ended December 31, 2007 and Proxy Statement on Schedule 14A filed March 7, 2008 and have no further comments at this time.

Sincerely,

Pamela Long  
Assistant Director

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