



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2009

*By U.S. mail and facsimile to (330) 796-7506*

Mr. Darren R. Wells, Executive Vice President and Chief Financial Officer  
The Goodyear Tire & Rubber Company  
1144 East Market Street  
Akron, OH 44316

**RE: The Goodyear Tire & Rubber Company  
Form 10-K for the fiscal year ended December 31, 2008  
Filed February 18, 2009  
Form 10-Q for the period ended March 31, 2009**

**File No. 1-01927**

Dear Mr. Wells:

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