



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2018

Darren Wells  
Chief Financial Officer  
GOODYEAR TIRE & RUBBER CO /OH/  
200 Innovation Way  
Akron, Ohio 44316-0001

**Re: GOODYEAR TIRE & RUBBER CO /OH/  
Form 10-K for Fiscal Year Ended December 31, 2017  
Filed February 8, 2018  
File No. 001-01927**

Dear Mr. Wells:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction