



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2021

David E. Phillips  
Senior Vice President and General Counsel  
Goodyear Tire & Rubber Co /OH/  
200 Innovation Way  
Akron, Ohio 44316

**Re: Goodyear Tire & Rubber Co /OH/  
Registration Statement on Form S-4  
Filed March 19, 2021  
File No. 333-254482**

Dear Mr. Phillips:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Scott A. Barshay