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

DIVISION OF
CORPORATION FINANCE

March 7, 2022

Daniel T. Young
The Goodyear Tire & Rubber Company

Re: The Goodyear Tire & Rubber Company (the "Company")
Incoming letter dated December 15, 2021

Dear Mr. Young:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by John Chevedden for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Proposal requests that the board take each step necessary so that each voting requirement in the Company's charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than simple majority shareholder approval be replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(3). We are unable to conclude that the Proposal, taken as a whole, is so vague or indefinite that it is rendered materially misleading.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(10). In this regard, we note that the Company appears to be subject to certain supermajority voting requirements under applicable state law and that the Company's governing documents do not otherwise provide for a lower voting standard.

Copies of all of the correspondence on which this response is based will be made available on our website at https://www.sec.gov/corpfin/2021-2022-shareholder-proposals-no-action.

Sincerely,

Rule 14a-8 Review Team

cc: John Chevedden

The Goodyear Tire & Rubber Company

Akron, Ohio 44316 – 0001

December 15, 2021

VIA E-MAIL (shareholderproposals@sec.gov)

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: The Goodyear Tire & Rubber Company
Shareholder Proposal of John Chevedden pursuant to
Rule 14a-8 under the Securities Exchange Act of 1934

Ladies and Gentlemen:

This letter is to inform you that The Goodyear Tire & Rubber Company, an Ohio corporation ("we," "us," "our" or the "Company"), intends to omit from its proxy statement and form of proxy for its 2022 Annual Meeting of Shareholders (collectively, the "2022 Proxy Materials") a shareholder proposal (the "2022 Proposal") and statements in support thereof (the "Supporting Statement") received from John Chevedden (the "Proponent").

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the "Commission") no later than eighty (80) calendar days before we intend to file our definitive 2022 Proxy Materials with the Commission; and

- concurrently sent a copy of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) ("SLB 14D") provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the "Staff"). Accordingly, we are taking this opportunity to inform the Proponent that if he elects to submit additional correspondence to the Commission or the Staff with respect to the 2022 Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

I. THE 2022 PROPOSAL AND RELATED CORRESPONDENCE

On September 29, 2021, we received from the Proponent, as an attachment to an e-mail, a letter submitting the 2022 Proposal for inclusion in the 2022 Proxy Materials. On October 13, 2021, the Company delivered to the Proponent a notice of deficiency regarding the Proponent's failure to provide a written statement regarding the Proponent's ability to meet with the Company as provided by Rule 14a-8(b)(1)(iii). The Proponent delivered the written statement to the Company within the deadline provided by Rule 14a-8(f). On November 9, 2021, the Proponent submitted to the Company, as an attachment to an e-mail, a revised copy of the 2022

Proposal for inclusion in the 2022 Proxy Materials. The 2022 Proposal, as revised, reads as follows:

> "Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than a simple majority shareholder approval be replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the shares for and against such proposals consistent with applicable laws."

A copy of the 2022 Proposal and Supporting Statement (including the September 29, 2021 and November 9, 2021 versions) and related correspondence from and to the Proponent are attached to this letter as Exhibit A.

II. BASES FOR EXCLUSION OF THE 2022 PROPOSAL

We respectfully request that the Staff concur in our view that the 2022 Proposal may be excluded from the 2022 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the 2022 Proposal. As discussed below in Section III.A, the 2022 Proposal is nearly identical to the proposal submitted by the same Proponent for inclusion in the Company's 2018 proxy materials, which the Staff concurred was excludable pursuant to Rule 14a-8(i)(10) based on prior actions taken by the Company with respect to its Articles of Incorporation (as amended, the "Articles") and Code of Regulations (as amended, the "Regulations"). *See The Goodyear Tire & Rubber Company* (Jan. 19, 2018) ("*Goodyear 2018 No-Action Request*"). Accordingly, the 2022 Proposal is likewise excludable pursuant to Rule 14a-8(i)(10). In addition, we respectfully request that the Staff concur in our view that the 2022 Proposal may be excluded from the 2022 Proxy Materials pursuant to Rule 14a-8(i)(3) because the 2022 Proposal is impermissibly vague and indefinite so as to be inherently misleading.

For the Staff's reference, copies of the Articles and Regulations currently in effect can be found on EDGAR as Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2015, filed with the Commission on July 29, 2015, and Exhibit 3.1 to the Company's Current Report on Form 8-K, filed with the Commission on March 6, 2017, respectively.

III. ANALYSIS

A. The 2022 Proposal May Be Excluded Under Rule 14a-8(i)(10) As Substantially Implemented

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has substantially implemented the proposal. As a standard, "substantial implementation" under Rule 14a-8(i)(10) does not require implementation in full or exactly as presented by the proponent. *See* Exchange Act Rel. No. 34-40018 (May 21, 1998, n. 30 and accompanying text); *see also* Exchange Act Rel. No. 34-20091 (Aug. 16, 1983). Applying this

standard, the Staff has consistently stated that a determination that a company has substantially implemented a proposal depends upon whether the company's "existing policies, practices and procedures" compare favorably with the guidelines of the proposal. *Texaco, Inc.* (Mar. 28, 1991). In other words, substantial implementation under Rule 14a-8(i)(10) requires a company's actions to have satisfactorily addressed both the proposal's underlying concerns and its essential objectives. *See, e.g., Exelon Corp.* (Feb. 26, 2010); *Exxon Mobil Corp. (Burt)* (Mar. 23, 2009); *Anheuser-Busch Cos., Inc.* (Jan. 17, 2007); *ConAgra Foods, Inc.* (July 3, 2006); *Johnson & Johnson* (Feb. 17, 2006); *The Talbots Inc.* (Apr. 5, 2002); and *MacNeal-Schwendler Corporation* (Apr. 2, 1999).

The Company has already substantially implemented the 2022 Proposal, the essential objective of which is that the Articles and Regulations do not contain supermajority voting requirements. In particular, the 2022 Proposal requests that the Company's board of directors (the "Company Board") "take each step necessary so that each voting requirement in [the Company's] charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than a simple majority shareholder approval be replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws."

The Regulations already do not contain any supermajority voting provisions, and the only supermajority voting provisions in the Articles are provisions that only apply to holders of preferred stock of the Company.[1] At the Company's 2015 annual meeting held on April 13, 2015, the Company's shareholders approved proposals to amend the Regulations and Articles to eliminate certain supermajority voting provisions applicable to the Company's common shareholders (the "2015 Company Proposals"), which amendments became effective on April 13, 2015 and April 16, 2015, respectively. Notably, the Company submitted the 2015 Company Proposals for shareholder approval in response to a proposal from the Proponent that is nearly identical to the 2022 Proposal (the "2015 Proposal"). As a result of the implementation of the 2015 Company Proposals, none of the Company's governing documents contain any express provisions that require the affirmative vote of more than a majority of the voting power of the Company's common stock.

Following the Company's implementation of the 2015 Company Proposals, the Proponent again submitted a proposal to the Company for inclusion in its 2018 proxy materials (the "2018 Proposal") that was nearly identical to the 2015 Proposal (and is nearly identical to the 2022 Proposal). The Staff concurred that the 2018 Proposal could be excluded from the Company's 2018 proxy materials under Rule 14a-8(i)(10) as substantially implemented. *See Goodyear 2018 No-Action Request*. In concurring with the exclusion of the 2018 Proposal, the Staff noted that the Company's "policies, practices and procedures compare favorably with the guidelines of the [2018] Proposal and that the Company has, therefore, substantially implemented the [2018] Proposal." These same policies, practices and procedures remain in effect as the Company has

[1] As of the date of this letter, there are no shares of preferred stock outstanding.

taken no action since it implemented the 2015 Company Proposals to reinstate in the Articles or Regulations any supermajority voting requirements applicable to the Company's common shareholders.

It is well established that shareholder proposals calling for the elimination of provisions in a company's charter and bylaws that call for "greater than simple majority" shareholder approval, like the 2022 Proposal, are excludable under Rule 14a-8(i)(10) where the company has already eliminated supermajority voting requirements from its governing documents. *See, e.g., Booz Allen Hamilton Holding Corporation* (Apr. 7, 2021); *AT&T Inc.* (Jan. 9, 2020); *Ferro Corp.* (Jan. 9, 2020); *KeyCorp* (Mar. 22, 2019); *Johnson & Johnson* (Feb. 6, 2019); *Ferro Corp.* (Feb. 6, 2019); *Goodyear 2018 No-Action Request*; *Brocade Communications Systems, Inc.* (Dec. 19, 2016); *CVS Caremark Corp.* (Feb. 27, 2014); and *Hewlett-Packard Company* (Dec. 19, 2013) (in each case, the Staff concurred with the exclusion of a proposal nearly identical to the 2022 Proposal as substantially implemented where the company argued that no further action was required because all supermajority voting requirements in its governing documents had already been eliminated).

Staff precedents also make clear that the retention of supermajority voting provisions that apply only to the preferred shareholders of a company, such as the provisions in the Articles that require the affirmative vote of more than a majority of the voting power of certain classes of preferred stock,[2] does not preclude the Staff from determining that the 2022 Proposal is excludable under Rule 14a-8(i)(10) as substantially implemented. *See, e.g., KeyCorp* (Mar. 22, 2019); *Goodyear 2018 No-Action Request; Korn/Ferry International* (July 6, 2017); *CVS Caremark Corp.* (Feb. 27, 2014); *Exxon Mobil Corp.* (Mar. 21, 2011); *MDU Resources Group, Inc.* (Jan. 16, 2010); and *Nicor Inc.* (Jan. 28, 2008, *recon. denied* Feb. 12, 2008) (in each case, concurring with the exclusion of a proposal nearly identical to the 2022 Proposal as substantially implemented where the company retained supermajority voting provisions in its governing documents applicable solely to holders of preference or preferred stock of the company).

Further, none of the Company's governing documents contain any express provisions that require the affirmative vote of more than a majority of the voting power of the Company's common stock. The Staff has consistently recognized that shareholder proposals calling for the elimination of provisions requiring "greater than simple majority" shareholder approval, like the 2022 Proposal, are excludable under Rule 14a-8(i)(10) as substantially implemented where a

[2] Article Fourth, Part B, Section 1-A, paragraph 7 and Article Fourth, Part B, Section 1-B, paragraph 7 (governing the terms of our Series A $10.00 Preferred Stock and Series B Preferred Stock, respectively) prohibit further amendments to the Articles that provide for the issuance of any other series of preferred stock without the affirmative vote of two-thirds of the outstanding shares of the Series A $10.00 Preferred Stock and Series B Preferred Stock, each voting as a separate class. Article Fourth, Part B, Section 5 (governing the voting rights of our preferred stock generally) requires a two-thirds vote of the outstanding shares of our preferred stock with respect to (a) amendments to the Articles or Regulations which adversely affect the preferences or voting or other rights of the holders of the preferred stock, (b) the purchase or redemption of less than all of the preferred stock then outstanding if dividends or sinking fund payments with respect to the preferred stock have not been declared or paid when due, and (c) the authorization, creation or increase in the authorized amount of any shares of any class of stock ranking prior to the preferred stock.

company's governing documents set shareholder voting thresholds at a majority of the company's outstanding shares. *See, e.g., Best Buy Co., Inc.* (Mar. 27, 2020*); Goodyear 2018 No-Action Request*; *Brocade Communications Systems, Inc.* (Dec. 19, 2016); *CVS Caremark Corp.* (Feb. 27, 2014); *Medtronic, Inc.* (June 13, 2013); *McKesson Corp.* (Apr. 8, 2011); *American Tower Corp.* (Apr. 5, 2011); *Celgene Corp.* (Apr. 5, 2010); *Express Scripts, Inc.* (Jan. 28, 2010); *Sun Microsystems* (Aug. 28, 2008); *Applied Materials, Inc.* (Dec. 19, 2008); and *NiSource Inc.* (Mar. 10, 2008). The Company also notes that the shareholder voting requirements in the Articles and Regulations already comply with the Proponent's directive to adopt "the closet standard to a majority of the shares for and against such proposals consistent with applicable laws." Under Ohio law, corporations lack the authority to reduce any statutorily mandated voting threshold below a majority of the voting power of the corporation (or a particular class of shares).[3] Considering that the shareholder voting requirements in the Company's governing documents reflect the closest standard to "a majority of the shares for and against" a proposal that is consistent with applicable laws, the Company has addressed the essential objectives of the 2022 Proposal.

The Company acknowledges that the 2022 Proposal references "implicit" voting standards "in" the Articles and Regulations, and that there are certain provisions in the Ohio Revised Code that require a supermajority voting requirement unless otherwise provided in the Articles. These rarely invoked supermajority voting requirements are not set forth "in" the Articles or Regulations. Stated another way, there is no supermajority voting provision in the Articles or Regulations that may be eliminated that would change the statutory voting requirement established by the Ohio Revised Code. Importantly, the Staff has consistently concurred with the exclusion of simple majority vote proposals that, like the 2022 Proposal, included a parenthetical reference to voting requirements that may be implicit due to default to state law, where the company had already removed, or was in the process of taking steps to remove, the explicit supermajority voting requirements from the company's governing documents. For example, in *The Southern Co.* (Mar. 22, 2021), the Staff concurred with the exclusion based on Rule 14a-8(i)(10) of a proposal nearly identical to the 2022 Proposal where the company took steps to remove the explicit supermajority voting provisions in its governing documents. The Staff determined that the company had substantially implemented the proposal even though the company did not take steps to address implicit supermajority voting standards that might exist under state law. While The Southern Company, like the Company, may have been subject to certain provisions under state law that, unless otherwise provided in the company's charter, require a supermajority voting requirement, the Staff concurred with The Southern Company's position that such provisions are not "in" The Southern Company's certificate of incorporation or bylaws. Similarly, in *AT&T Inc.* (Jan. 9, 2020), the Staff concurred

[3] See Ohio Rev. Code Ann. § 1701.52 ("Notwithstanding any provision in sections 1701.01 to 1701.98, inclusive, of the Revised Code requiring for any purpose the vote, consent, waiver, or release of the holders of a designated proportion (but less than all) of the shares of any particular class or of each class, the articles may provide that for such purpose the vote, consent, waiver, or release of the holders of a greater or lesser proportion of the shares of such particular class or of each class shall be required, ***but unless otherwise expressly permitted by such sections such proportion shall not be less than a majority***." (emphasis added)).

with the exclusion based on Rule 14a-8(i)(10) of a proposal nearly identical to the 2022 Proposal where AT&T Inc. represented that its governing documents did not contain any supermajority voting provisions and therefore no further action was required. The Staff determined that AT&T Inc. had substantially implemented the proposal based on its existing charter and bylaws even though the company did not take steps to address implicit supermajority voting standards that might exist under state law. *See also General Mills, Inc.* (Aug. 6, 2021); *Best Buy Co., Inc.* (Mar. 27, 2020); *Ferro Corp.* (Jan. 9, 2020); *KeyCorp* (Mar. 22, 2019); and *AbbVie Inc.* (Feb. 27, 2019) (in each case, the Staff concurred with the exclusion of a proposal nearly identical to the 2022 Proposal under Rule 14a-8(i)(10) where the company's governing documents did not contain any explicit supermajority voting requirements, or the company had taken steps to eliminate such voting requirements, despite the existence of implicit supermajority voting requirements under applicable state law).

For these reasons, the 2022 Proposal may be excluded under Rule 14a-8(i)(10) as substantially implemented because the Company has achieved the essential objective of the 2022 Proposal, which is that there not be any supermajority voting requirements in the Company's Articles or Regulations.

B. The 2022 Proposal May Be Excluded Under Rule 14a-8(i)(3) Because It Is Impermissibly Vague and Indefinite So As To Be Inherently Misleading

Rule 14a-8(i)(3) permits the exclusion of a shareholder proposal if the proposal or supporting statement is contrary to any of the Commission's proxy rules, including Rule 14a-9, which prohibits materially false or misleading statements in proxy soliciting materials. For the reasons discussed below, the 2022 Proposal is impermissibly vague and indefinite so as to be inherently misleading and, therefore, excludable under Rule 14a-8(i)(3) because "neither the stockholders voting on the proposal, nor the company in implementing the proposal (if adopted), would be able to determine with any reasonable certainty exactly what actions or measures the proposal requires." Staff Legal Bulletin 14B (Sept. 15, 2004); *see also Dyer v. SEC*, 287 F.2d 773, 781 (8th Cir. 1961). ("[I]t appears to us that the proposal, as drafted and submitted to the company, is so vague and indefinite as to make it impossible for either the board of directors or the stockholders at large to comprehend precisely what the proposal would entail.").

The Staff has consistently permitted exclusion of shareholder proposals under Rule 14a-8(i)(3) when the "meaning and application of terms and conditions . . . in the proposal would have to be made without guidance from the proposal and would be subject to differing interpretations" such that "any action ultimately taken by the [c]ompany upon implementation [of the proposal] could be significantly different from the actions envisioned by shareholders voting on the proposal." *See Fuqua Industries, Inc.* (Mar. 12, 1991); *see also Apple Inc.* (Dec. 6, 2019) (concurring with the exclusion of a proposal that sought to "improve [the company's] guiding principles of executive compensation" because the proposal lacked "sufficient description about the changes, actions or ideas for the Company and its shareholders to consider that would potentially improve the guiding principles"); *eBay Inc.* (Apr. 10, 2019) (concurring

with the exclusion of a proposal to "reform" the company's executive compensation committee because neither shareholders nor the company would be able to determine with any reasonable certainty the nature of the "reform" the proposal requested); *Bank of America Corp.* (June 18, 2007) (concurring with the exclusion of a proposal calling for the board of directors to provide a report "concerning the thinking of the Directors concerning representative payees" as "vague and indefinite" when the proposal did not provide any further clarification of what was intended by the "thinking" of the directors); *Prudential Financial, Inc.* (Feb. 16, 2007) (concurring with the exclusion of a proposal seeking approval of certain "senior management incentive compensation programs" that tied compensation to earnings and that were solely the result of management controlled programs because the proposal was subject to differing interpretations); *Bank Mutual Corp.* (Jan. 11, 2005) (concurring with the exclusion of a proposal requesting that "a mandatory retirement age be established for all directors upon attaining the age of 72 years" because it was unclear whether the proposal required all directors retire after attaining the age of 72, or merely that a retirement age be set upon a director attaining age 72); and *Puget Energy, Inc.* (Mar. 7, 2002) (concurring with the exclusion of a proposal requesting that the company's board of directors "take the necessary steps to implement a policy of improved corporate governance" because of the ambiguity surrounding the phrase "improved corporate governance").

The 2022 Proposal, which requests that the Company Board take "each step necessary" to replace the supermajority voting requirements applicable to the Company's common shareholders "in" the Articles or Regulations, lacks clarity as to which voting provisions the Proponent seeks to address. Since none of the provisions "in" the Articles or Regulations impose a supermajority voting requirement on the Company's common shareholders, neither the Company's shareholders nor the Company Board can determine with any level of certainty what the 2022 Proposal requires. Moreover, the effect of the lack of clarity in the 2022 Proposal is magnified because the 2022 Proposal seems to impose a requirement on the Company Board (as opposed to requesting the Company Board's consideration) to replace the supermajority voting requirements, which is vague and misleading given that no such requirements exist in the Articles or Regulations. *See, e.g., The Goldman Sachs Group, Inc.* (Mar. 7, 2014) (where the Staff concurred with the exclusion under Rule 14a-8(i)(3) of a proposal that requested that the board "amend the Company's governing documents to provide that all matters presented to shareholders shall be decided by a simple majority of the shares voted FOR and AGAINST an item (or, 'withheld' in the case of board elections)" because the proposal misrepresented the company's voting standard). As such, the 2022 Proposal may be excluded because the nature and scope of the 2022 Proposal, and the situations to which it would apply, are so vague and indefinite that neither the Company nor its shareholders can determine which provisions the 2022 Proposal is intended to address.

The 2022 Proposal also refers to "voting requirements in [the Company's] charter and bylaws" that are "implicit due to default to state law." To the extent that this phrase referencing "implicit" standards is read to ignore the reference to such provisions being "in" the Articles or Regulations (see Section III.A above), shareholders voting on the 2022 Proposal will not be able to determine with any certainty as to the meaning of the "implicit" standards covered by the 2022

Proposal. Accordingly, shareholders will not understand which provisions under Ohio law that the 2022 Proposal references (or their substance), leading to confusion and the need to conduct their own legal analysis of the Ohio Revised Code (or guesswork) in order to understand the impact of voting "for" the 2022 Proposal. Just as it was unreasonable to expect a shareholder to be familiar with a definition under the Code of Federal Regulations in *JPMorgan Chase & Co.* (avail. Mar. 5, 2010), the Company's shareholders cannot be expected to have sufficient knowledge of the minutiae of the Ohio Revised Code to reasonably determine which rarely invoked provisions under the Ohio Revised Code impose supermajority voting requirements on the holders of an Ohio corporation's common stock.

Given the vagueness of the key provisions in the 2022 Proposal, any action ultimately taken by the Company upon implementation of the 2022 Proposal could be significantly different from the actions envisioned by the shareholders voting on the 2022 Proposal. Therefore, the 2022 Proposal is excludable under Rule 14a-8(i)(3) because it is impermissibly vague and indefinite.

IV. CONCLUSION

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the 2022 Proposal from its 2022 Proxy Materials. We would be happy to provide you with any additional information and answer any questions that you may have regarding this request. Please do not hesitate to call me directly at (330) 796-4141 if you have any questions.

Very truly yours,

Daniel T. Young

Daniel T. Young
Secretary and Associate General Counsel

Enclosure

cc: John Chevedden

EXHIBIT A

JOHN CHEVEDDEN
PII
[redacted]

Mr. Daniel Young
Corporate Secretary
Goodyear Tire & Rubber Company (GT)
200 Innovation Way
Akron, OH 44316-0001
PH: 330-796-2121
FX: 330-796-2222
FX: 330-796-8836

Dear Mr. Young,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company.

This Rule 14a-8 proposal is intended as a low-cost method to improve company performance – especially compared to the substantial capitalization of our company.

This proposal is for the next annual shareholder meeting.

I intent to continue to hold through the date of the Company's 2023 Annual Meeting of Stockholders the requisite amount of Company shares used to satisfy the applicable ownership requirement.

This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

Please assign the proper sequential propsal number in each appropriate place.

I expect to forward a broker letter soon so if you acknowledge this proposal in an email message it may very well save you from requesting a broker letter from me.

Sincerely,

John Chevedden

September 29, 2021
Date

[GT: Rule 14a-8 Proposal, September 29, 2021]
[This line and any line above it – *Not* for publication.]

Proposal 4 – Simple Majority Vote

Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than a simple majority shareholder approval be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the shares for and against such proposals consistent with applicable laws.

Shareholders are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to "What Matters in Corporate Governance" by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy and Macy's. These votes would have been higher than 74% to 88% if more shareholders had access to independent proxy voting advice. The proponents of these proposals included Ray T. Chevedden and William Steiner. This proposal topic also received overwhelming 99%-support at the 2019 Fortive annual meeting.

Also a 67% supermajority can amount to an 80% supermajority of the shares that normally cast ballots at an annual meeting. A competitive management has no need to hide behind an 80% supermajority barrier.

Please vote yes:
Simple Majority Vote – Proposal 4
[The above line – *Is* for publication.]

Notes:
"Proposal 4" stands in for the final proposal number that management will assign.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email [redacted].

The color version of the below graphic is to be published immediately after the bold title line of the proposal.
Will consider withdrawal of the graphic if management commits to a fair presentation of the proposal which includes:
No management graphic in connection with the rule 14a-8 proposals in the proxy or ballot.
No proxy or ballot text suggesting that the proposal will be moot due to lack of presentation.
No ballot electioneering text repeating the negative management recommendation.
Management will give me the opportunity to correct any typographical errors.
Management will give me advance notice if it does a special solicitation that mentions this proposal.

Personal Investing

P.O. Box 770001
Cincinnati, OH 45277-0045

October 12, 2021

JOHN R CHEVEDDEN
PII
[redacted]

To Whom It May Concern:

This letter is provided at the request of Mr. John R. Chevedden, a customer of Fidelity Investments.

Please accept this letter as confirmation that as of market close on October 11, 2021, Mr. Chevedden has continuously owned no fewer than the shares quantities of the securities shown in the table below, since December 1, 2019.

Security	Cusip	Symbol	Share Quantity
Anthem, Inc	036752103	ANTM	50.000
Texas Instruments Inc	244199105	TXN	40.000
Crown Holdings, Inc	228368106	CCK	100.000
Global Payments Inc	37940X102	GPN	50.000
Goodyear Tire & Rubber Co	382550101	GT	300.000
Pfizer	717081103	PFE	300.000

Our records indicate that each of the above referenced holdings in your accounts had a market value over $2,000 at least one day in August of 2021. These securities are registered in the name of National Financial Services LLC, a DTC participant (DTC number: 0226) and Fidelity Investments subsidiary. The DTC clearinghouse number for Fidelity Investments is also 0266. Please note that this information is unaudited and not intended to replace your monthly statements or official tax documents.

I hope this information is helpful. For any other issues or general inquiries, please call your Private Client Group at 1-800-544-5704. Thank you for choosing Fidelity Investments.

Sincerely,

Curtis Gardner
Operations Specialist

Our File: W137566-04OCT21

The Goodyear Tire & Rubber Company

Akron, Ohio 44316 – 0001

LAW DEPARTMENT

TEL: (330) 796-4141
DAN_YOUNG@GOODYEAR.COM

October 13, 2021

Re: Deficiency Notice Pursuant to Rule 14a-8(f)

Dear Mr. Chevedden:

We received the shareholder proposal that you submitted on September 29, 2021, as well as the letter from Fidelity Investments dated October 12, 2021. In order to be eligible to submit a proposal, you must also provide a written statement regarding your ability to meet with us as provided by Rule 14a-8(b)(1)(iii). For your reference, I have set forth the relevant portions of Rule 14a-8(b)(1)(iii) below:

> "You must provide the company with a written statement that you are able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the shareholder proposal. You must include your contact information as well as business days and specific times that you are available to discuss the proposal with the company. You must identify times that are within the regular business hours of the company's principal executive offices. If these hours are not disclosed in the company's proxy statement for the prior year's annual meeting, you must identify times that are between 9 a.m. and 5:30 p.m. in the time zone of the company's principal executive offices."

Please provide the written statement contemplated by Rule 14a-8(b)(1)(iii) within 14 calendar days of receiving this notice. If you have any questions regarding this notice, please contact me.

Very truly yours,

/s/ Daniel T. Young

Daniel T. Young
Secretary

Dan Young

From: John Chevedden [redacted]
Sent: Wednesday, October 13, 2021 8:10 PM
To: Dan Young
Subject: [EXT] (GT)

Follow Up Flag: Follow up
Flag Status: Completed

Categories: Dan Scheduled

External Email....WARNING....Think before you click or respond....WARNING

Available for telephone meeting with one company employee:

Oct. 18 11:00 am PT
Oct. 19 11:00 am PT

Confirmation requested by:
Oct. 14

[redacted]

Dan Young

From: Dan Young
Sent: Thursday, October 14, 2021 2:03 PM
To: John Chevedden
Subject: RE: [EXT] (GT)

Mr. Chevedden,

Thank you for your prompt response. I will plan to call you to discuss your proposal at the number provided below on Tuesday, Oct. 19 at 11:00 am PT (2:00 pm ET).

Regards,
Dan Young

Daniel T. Young
Secretary and Associate General Counsel
The Goodyear Tire & Rubber Company
200 Innovation Way, Akron, OH 44316
phone.330.796.4141
dan_young@goodyear.com

GOODYEAR

From: John Chevedden [redacted]
Sent: Wednesday, October 13, 2021 8:10 PM
To: Dan Young <dan_young@goodyear.com>
Subject: [EXT] (GT)

Available for telephone meeting with one company employee:

Oct. 18 11:00 am PT
Oct. 19 11:00 am PT

Confirmation requested by:
Oct. 14

[redacted]

[GT: Rule 14a-8 Proposal, September 29, 2021, Revised November 9, 2021]
[This line and any line above it – *Not* for publication.]

Proposal 4 – Simple Majority Vote

Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than a simple majority shareholder approval be replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the shares for and against such proposals consistent with applicable laws.

Shareholders are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to "What Matters in Corporate Governance" by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareholders but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy and Macy's. These votes would have been higher than 74% to 88% if more shareholders had access to independent proxy voting advice. The proponents of these proposals included Ray T. Chevedden and William Steiner. This proposal topic also received overwhelming 99%-support at the 2019 Fortive annual meeting.

Also a 67% supermajority can amount to an 80% supermajority of the shares that normally cast ballots at an annual meeting. A competitive management has no need to hide behind an 80% supermajority barrier.

Please vote yes:
Simple Majority Vote – Proposal 4
[The above line – *Is* for publication.]

JOHN CHEVEDDEN
PII
[redacted]

December 15, 2021

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 1 Rule 14a-8 Proposal
Goodyear Tire & Rubber Company (GT)
Independent Board Chairman
John Chevedden

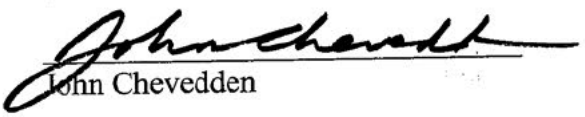
Ladies and Gentlemen:

This is a counterpoint to the December 15, 2021 no-action request.

The Company Code of Regulations (EDGAR 3-6-17)
https://www.sec.gov/Archives/edgar/data/42582/000119312517071682/d285828dex31.htm

has this supermajority provision:
"The Regulations of the Company may be amended or new Regulations may be adopted by the shareholders, at a meeting held for such purpose by the affirmative vote of the holders of shares entitling them to exercise a majority of the voting power of the Company on such proposal or, without a meeting, by the written consent of the holders of shares entitling them to exercise **two-thirds** of the voting power on such proposal. The Regulations of the Company may also be amended by the directors to the extent permitted by the Ohio General Corporation Law."

Sincerely,



John Chevedden

cc: Daniel Young <dan_young@goodyear.com>

SECTION 3. *Lost, Stolen, or Destroyed Certificates*. The Company may issue a new certificate for shares or provide for uncertificated shares in place of any certificate theretofore issued by it and alleged to have been lost, stolen, or destroyed, and the Board may, in its discretion, require the owner, or his or her legal representatives, to give the Company a bond containing such terms as the Board may require to protect the Company or any person injured by the execution and delivery of a new certificate or the provision of uncertificated shares.

SECTION 4. *Transfer Agents and Registrars*. The Board may appoint, or revoke the appointment of, transfer agents and registrars and may require all certificates for shares to bear the signatures of such transfer agents and registrars, or any of them. The Board shall have authority to make all such rules and regulations as it may deem expedient concerning the issue, transfer, and registration of certificated and uncertificated shares of the Company.

ARTICLE IX
AUTHORITY TO TRANSFER AND VOTE SECURITIES

The Chairman of the Board, the Chief Executive Officer, the President, and a Vice President of the Company are each authorized to sign the name of the Company and to perform all acts necessary to effect a transfer of any shares, bonds, other evidences of indebtedness or obligations, subscription rights, warrants, and other securities of another corporation owned by the Company and to issue the necessary powers of attorney for the same; and each such officer is authorized, on behalf of the Company, to vote such securities, to appoint proxies with respect thereto, and to execute consents, waivers, and releases with respect thereto, or to cause any such action to be taken.

ARTICLE X
AMENDMENTS

The Regulations of the Company may be amended or new Regulations may be adopted by the shareholders, at a meeting held for such purpose by the affirmative vote of the holders of shares entitling them to exercise a majority of the voting power of the Company on such proposal or, without a meeting, by the written consent of the holders of shares entitling them to exercise two-thirds of the voting power on such proposal. The Regulations of the Company may also be amended by the directors to the extent permitted by the Ohio General Corporation Law.

ARTICLE XI
CONTROL SHARE ACQUISITIONS

The Ohio Control Share Acquisition Law found in Section 1701.831 of the Ohio Revised Code, and any subsequent amendments thereto, shall not apply to the Company.

[GT: Rule 14a-8 Proposal, September 29, 2021, Revised November 9, 2021]
[This line and any line above it – *Not* for publication.]

Proposal 4 – Simple Majority Vote

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Also a 67% supermajority can amount to an 80% supermajority of the shares that normally cast ballots at an annual meeting. A competitive management has no need to hide behind an 80% supermajority barrier.

Please vote yes:
Simple Majority Vote – Proposal 4
[The above line – *Is* for publication.]

January 2, 2022

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 2 Rule 14a-8 Proposal
Goodyear Tire & Rubber Company (GT)
Simple Majority Vote
John Chevedden

Ladies and Gentlemen:

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https://www.sec.gov/Archives/edgar/data/42582/000119312517071682/d285828dex31.htm

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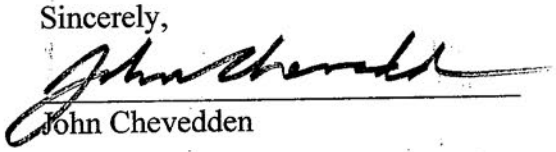
In other words this "two-thirds" provision was in operation at the time of *Goodyear Tire & Rubber Company* (January 19, 2018). This suggests that the 2018 no action relief was "achieved" though deception.

Sincerely,



John Chevedden

cc: Daniel Young