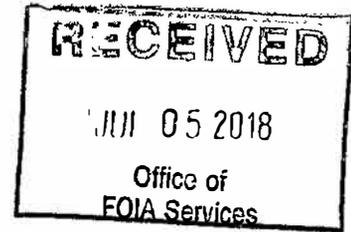


foiapa

From: Request@ip-10-170-24-90.ec2.internal
Sent: Tuesday, July 03, 2018 9:10 PM
To: foiapa
Subject: Request for Document from Hutton, Amy

Follow Up Flag: Follow up
Flag Status: Flagged



Dr. Amy Hutton

Carroll School of Management, Boston College Chestnut Hill, Massachusetts 02467 United States



Request:

COMP_NAME: GOODYEAR TIRE & RUBBER CO

DOC_DATE: 1/1/2001 to 12/31/2006

CIK_NUM: 0000042582

TYPE: Comment letters

FEE_AUTHORIZED: Other Amount \$: \$0

FEE_WAIVER_REQUESTED: Yes

FEE_WAIVER_COMMENT: We are a team of researchers at Boston College planning to explore the effects of making SEC comment letters publicly available. In particular, we are seeking to document how timely and broader public access to SEC comment letters created a more level playing field for all investors. To undertake this research we need access to both the publicly disclosed SEC comment letters and the comment letters that were issued but not made public (issued prior to 2005). Our sample consists of S&P 500 firms. We can easily obtain the treatment sample, i.e., firms whose SEC comments letters are publicly available. We would like your help in obtaining the SEC comment letters that were issued but not publicly available on Edgar (control sample). Having both samples will enable us to conduct rigorous tests to assess the effects resulting from the letters becoming publicly available. We believe this research will help regulators, academics and the general investing public better understand the role played by the SEC disclosure rules and their implications.

EXPEDITED_SERVICE_REQUESTED: No



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2465

Office of FOIA Services

August 3, 2018

Dr. Amy P. Hutton
Boston College
Carroll School of Management
Chestnut Hill, MA 02467

RE: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. **18-02400-FOIA**

Dear Dr. Hutton:

This letter is in response to your request, dated July 03, 2018 and received in this office on July 05, 2018, for information regarding GOODYEAR TIRE & RUBBER CO.

The search for responsive records has resulted in the retrieval of 15 pages of records that may be responsive to your request. They are being provided to you with this letter.

If you have any questions, please contact me at fultonc@sec.gov or (202) 551-8186. You may also contact me at foiapa@sec.gov or (202) 551-7900. You also have the right to seek assistance from Lizzette Katilius as a FOIA Public Liaison or contact the Office of Government Information Services (OGIS) for dispute resolution services. OGIS can be reached at 1-877-684-6448 or Archives.gov or via e-mail at ogis@nara.gov.

Sincerely,

A handwritten signature in cursive script that reads "Charlotte Fulton".

Charlotte Fulton
FOIA Research Specialist

Enclosure

Mail Stop 0510

March 18, 2005

By U.S. Mail and Facsimile to (330) 796-8836

Michael R. Peterson, Esq.
The Goodyear Tire & Rubber Company
1144 East Market Street
Akron, Ohio 44316-0001

Re: The Goodyear Tire & Rubber Company
Preliminary Proxy Statement on Schedule 14A
Filed on March 9, 2005
File No. 1-01927

Dear Mr. Peterson:

This is to advise you that we reviewed only those portions of the above filings that relate to Proxy Item 2, amendment to the code of regulations to permit the company to notify shareholders of shareholder meetings by electronic or other means of communication. We have the following comments in that regard. No further review of the filing has been or will be made.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. Please disclose that when a document is provided through electronic media, the recipient will have comparable access to the information as if it were delivered in paper.
2. Please disclose how you will confirm that the investor has appropriate notice and access to the information.
3. We note Exhibit B, which states that notice of annual meetings may be waived by shareholders. Supplementally, please clarify how this

procedure complies with Rule 14a-3.

Closing Comments

Please respond to these comments by filing an amendment to your filing and providing the supplemental information requested. Please provide us with a supplemental response that addresses each of our comments and notes the location of any corresponding revisions made in your filing. Please also note the location of any material changes made for reasons other than responding to our comments. Please file your supplemental response on EDGAR as a correspondence file. We may raise additional comments after we review your responses and amendment.

To expedite our review, you may wish to provide complete packages to each of the persons named below. Each package should include a copy of your response letter and any supplemental information, as well as the amended filing, marked to indicate any changes.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- * the company is responsible for the adequacy and accuracy of the disclosure in their filings;
- * staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- * the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please direct questions to Brigitte Lippmann, at (202) 942-0755, or me at (202) 942-2864.

Sincerely,

Jennifer Hardy
Branch Chief

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Michael R. Peterson, Esq.
The Goodyear Tire & Rubber Company
March 18, 2005
Page 1 of 3

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

DIVISION OF
CORPORATION FINANCE

Mail Stop 0510

April 8, 2005

via U.S. mail and facsimile

Richard J. Kramer
Executive Vice President
1144 East Market Street
Akron, Ohio 44316-0001

RE: The Goodyear Tire & Rubber Company
Form 10-K for the fiscal year ended December 31, 2004
Filed March 16, 2005

File No. 1-01927

Dear Mr. Kramer:

We have limited our review of the above referenced filing to your Section 404 of the Sarbanes-Oxley Act of 2002 reports; Item 307 of Regulation S-K disclosures; restatements of your financial statements disclosures; and compliance with Rule 3-09 of Regulation S-X. Our review of your filing was solely to determine compliance with comments issued during the course of this review. Other than as discussed above, no further review of your periodic reports has been or will be made.

Where indicated, we think you should revise your disclosures in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended December 31, 2004

Note 2. Restatement

1. We note your restatement adjustment related to SPT's supply

agreement and to your net deferred tax valuation allowance. Tell us whether and how these issues were addressed in your management report on internal control over financial reporting, or tell us how you determined that these errors did not constitute material weaknesses.

It would not appear that you would have remediated the SPT supply agreement error as of December 31, 2004 based on the announcement you made on December 30, 2004.

Item 9A. Controls and Procedures.

2. In future filings, please revise your disclosure to state the changes to your internal control over financial reporting you are undertaking in fiscal year 2005 to remediate your "account reconciliations" material weakness.

3. We note that your Chief Executive Officer and Chief Financial Officer concluded your "...disclosure controls were ineffective, as of December 31, 2004 to provide reasonable assurance that information the Company must disclosed in reports with the SEC is properly recorded, processed and summarized and then reported as required." In future filings, revise your disclosure to clarify, if true, that your officers concluded that your disclosure controls and procedures are ineffective within reasonable assurance to ensure that information required to be disclosed by you in the reports that you file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms and to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Exchange Act is accumulated and communicated to your management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Otherwise, please simply conclude that your disclosure controls and procedures are ineffective. Refer to Exchange Act Rules 13a-15(e) and 15d-15(e) for the full definition of disclosure controls and procedures.

4. We note your disclosure that "Other than as described above, there have been no changes in the Company's internal control over financial reporting during the period covered by this report that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting." In future filings, revise your disclosure to state clearly, if correct, that there were changes in your internal control over financial reporting

that occurred during this period covered by your report that have materially affected, or are reasonably likely to materially affect, your internal control over financial reporting. You may then cross-reference to your discussion of the changes made.

* * * *

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested supplemental information. Detailed response letters greatly facilitate our review. Please file your response letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

? the company is responsible for the adequacy and accuracy of the disclosure in the filing;

? staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

? the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Tracey Houser, Staff Accountant, at (202) 942-1989, or me at (202) 942-1798 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

John Hartz
Senior Assistant Chief

Accountant

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Mr. Kramer
The Goodyear Tire & Rubber Company
April 8, 2005
Page 1 of 3

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

DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-5546

DIVISION OF
CORPORATION FINANCE

Mail Stop 5546

June 14, 2006

Via Facsimile (330) 796-7861 and US Mail

Robert J. Keegan
Chief Executive Officer
Goodyear Tire & Rubber Company
1144 East Market Street
Akron, Ohio 44316

Re: Goodyear Tire & Rubber Company
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed February 17, 2006
File No. 1-1927

Dear Mr. Keegan:

We have limited our review of the above filing to disclosures relating to your contacts with countries that have been identified as state sponsors of terrorism, and we will make no further review of the filing. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, unless otherwise directed, we are asking you to provide us with supplemental information so that we may better understand your disclosure. Please be as detailed as necessary in your response. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note from publicly available sources and a company website that you may have operations in, or sales associated with, Cuba, Iran, Syria and Sudan, countries identified as state sponsors of terrorism

by the U.S. State Department and subject to sanctions administered by the U.S. Commerce Department's Bureau of Industry and Security and the U.S. Treasury Department's Office of Foreign Assets Control. We note that the Form 10-K does not contain any information relating to operations in, or ties to, Cuba, Iran, Syria or Sudan. Please describe your operations in, and ties to, these countries, if any, and discuss their materiality to you in light of the countries' status as state sponsors of terrorism. Please also discuss whether the operations, either individually or in the aggregate, constitute a material investment risk to your security holders. Your response should describe your current, past and anticipated operations in, and contacts with, Cuba, Iran, Syria and Sudan, including through subsidiaries, affiliates, foreign distributors and other direct and indirect arrangements.

2. Your materiality analysis should address materiality in quantitative terms, including the approximate dollar amount of revenues, assets and liabilities associated with Cuba, Iran, Syria and Sudan. Please also address materiality in terms of qualitative factors that a reasonable investor would deem important in making an investment decision, including the potential impact of corporate activities upon a company's reputation and share value. In this regard, we note that Arizona and Louisiana have adopted legislation requiring their state retirement systems to prepare reports regarding state pension fund assets invested in, and/or permitting divestment of state pension fund assets from, companies that do business with countries identified as state sponsors of terrorism. The Pennsylvania legislature has adopted a resolution directing its Legislative Budget and Finance Committee to report annually to the General Assembly regarding state funds invested in companies that have ties to terrorist-sponsoring countries. Illinois, Oregon and New Jersey have adopted, and other states are considering, legislation prohibiting the investment of certain state assets in, and/or requiring the divestment of certain state assets from, companies that do business with Sudan. Harvard University, Stanford University, the University of California and other academic institutions have adopted policies prohibiting investment in, and/or requiring divestment from, companies that do business with Sudan. Florida requires issuers to disclose in their prospectuses any business contacts with Cuba or persons located in Cuba. Your materiality analysis should address the potential impact of the investor sentiment evidenced by the referenced actions directed toward companies operating in Cuba, Iran, Syria and Sudan. Please also address the impact of your regulatory compliance programs that cover operations and contacts associated with Cuba, Iran, Syria and Sudan, and any internal risk assessment undertaken in connection with business in those countries.

3. With respect to your regulatory compliance programs, we note a May 2005 article attributing statements to a Goodyear spokesman to the effect that you are unable to control third party sales into Sudan. In your materiality analysis please describe any compliance controls associated with third-party sales in Sudan.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your responses to our comments. Please file your response letter on EDGAR.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

the company is responsible for the adequacy and accuracy of the disclosure in the filing;

staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact James Lopez at (202) 551-3536 if you have any questions about the comments or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia D. Blye, Chief
Office of Global Security

Risk

cc: Pam Long
Assistant Director
Division of Corporation Finance

Robert J. Keegan
Goodyear Tire & Rubber Company
June 14, 2006
Page 1

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-5546

DIVISION OF
CORPORATION FINANCE

Mail Stop 5546

August 1, 2006

Via Facsimile (330) 796-7861 and US Mail

Robert J. Keegan
Chief Executive Officer
Goodyear Tire & Rubber Company
1144 East Market Street
Akron, Ohio 44316

Re: Goodyear Tire & Rubber Company
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed February 17, 2006
Response Letter Dated July 17, 2006
File No. 1-1927

Dear Mr. Keegan:

We have reviewed your response letter dated July 17, 2006 and have the following comment. After reviewing this information, we may raise additional comments.

General

1. We note your response to prior comments one and two. Please expand your description of contacts and your materiality analysis to describe and address:

* The nature of the products sold to customers in Iran, Syria and Sudan in 2005;

* Whether or not the governments of these countries, or entities controlled by them, purchased your products and, if applicable, any military uses made of your products by these governments;

* Information responsive to prior comments one and two for the years 2003 and 2004, if you or your subsidiaries sold to customers in Iran, Syria or Sudan during those years;

* The principal reasons underlying your assessment that the sales are immaterial from a qualitative standpoint. With respect to the underlying reasons, we note your statement that none of the sales were in violation of the laws of the U.S. Please discuss the possibility that, notwithstanding the legality of your foreign subsidiaries' contacts with Iran, Sudan and Syria, your reputation and share value may be negatively impacted by the fact that your subsidiaries do business in these countries that have been

identified as terrorist-sponsoring states. In this regard, we call to your attention the investor sentiment underlying the legislative and other initiatives described in our prior comment two.

Please also describe any other factors you considered in your assessment.

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your response to our comment. Please file your response letter on EDGAR.

Please contact James Lopez at (202) 551-3536 if you have any questions about the comments or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia D. Blye, Chief
Office of Global Security

Risk

cc: Pam Long
Assistant Director
Division of Corporation Finance

Robert J. Keegan
Goodyear Tire & Rubber Company
August 1, 2006
Page 1

June 27, 2002

via U.S. mail and facsimile

C. Thomas Harvie, Esq.
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 S-3, filed on June 19, 2002
File no. 333-90786

Dear Mr. Harvie,

This is to advise you that we have reviewed only those portions of the above registration statement that relate to your SFAS 142 disclosure in your Form 10-Q/A for the quarter ended March 31, 2002 and have no comments.

No further review of the registration statement has been or will be made. All persons who are by statute responsible for the adequacy and accuracy of the registration statement are urged to be certain that all information required under the Securities Act of 1933 has been included.

You are also reminded to consider applicable requirements regarding distribution of the preliminary prospectus.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

Please direct any accounting questions to Michael Moran at (202) 942-2823. Direct questions on disclosure issues to Courtney Schuster at (202) 942-1956. You may also call the undersigned at (202) 942-1950.

Sincerely,

Steven C. Duvall
Assistant Director

Cc: Gerry V. Wittkamper, Esq.
The Goodyear Tire & Rubber Company
1144 East Market Street
Akron, Ohio 44316-0001

John W. White, Esq.
Cravath Swaine & Moore
Worldwide Plaza
825 Eighth Avenue
New York, NY 10019-7475

C. Thomas Harvie, Esq.
The Goodyear Tire & Rubber Company
June 27, 2002
page 1

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

DIVISION OF
CORPORATION FINANCE