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The Goodyear Tire & Rubber Company

Akron, Ohio 44316 - 0001

ASSISTANT GENERAL COUNSEL

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August 6, 2002

VIA FEDERAL EXPRESS

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609

RECEIVED
OFFICE OF THE SECRETARY
AUG 7 2002

Gentlemen:

In accordance with order 4-460 of the Securities and Exchange Commission, enclosed are written statements, each under oath and in the form of Exhibit A to said order, appropriately completed, of the principal executive officer and principal financial officer of The Goodyear Tire & Rubber Company with regard to the covered reports referred to therein.

Very truly yours,



Assistant General Counsel

G V Wittkamper
csh
Enclosures

cc: S G Gibara
R W Ticken
C T Harvie

**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES RELATING
TO EXCHANGE ACT FILINGS**

I, Robert W. Tieken, state and attest that:

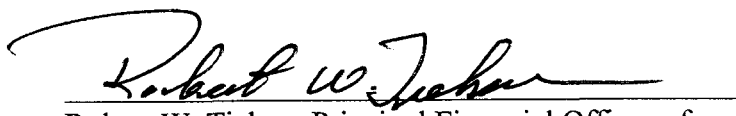
(1) To the best of my knowledge, based upon a review of the covered reports of The Goodyear Tire & Rubber Company and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's Audit Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

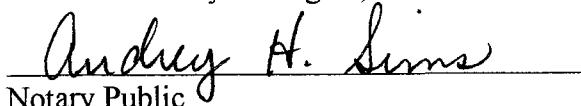
- The Annual Report on Form 10-K for the year ended December 31, 2001 of The Goodyear Tire & Rubber Company;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of The Goodyear Tire & Rubber Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



Robert W. Tieken, Principal Financial Officer of
The Goodyear Tire & Rubber Company

Dated: August 6, 2002

Subscribed and sworn to before me this 6th day of August, 2002.



Notary Public
My Commission Expires:

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OFFICE OF THE SECRETARY

AUG 7 2002

AUDREY H. SIMS, Notary Public
Residence - Summit County
State Wide Jurisdiction Ohio
My Commission Expires Feb. 1, 2004