GOODYEAR TIRE & RUBBER CO /OH/ Form 8-K March 08, 2005

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

February 28, 2005

The Goodyear Tire & Rubber Company

(Exact name of registrant as specified in its charter)

Ohio	1-1927	34-0253240
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
1144 East Market Street, Akron, Ohio		44316-0001
(Address of principal executive offices)		(Zip Code)
Registrant s telephone number, including area code:		330-796-2121
	Not Applicable	
Former nar	me or former address, if changed since l	ast report
Check the appropriate box below if the Form 8-K filing the following provisions:	ng is intended to simultaneously satisfy	the filing obligation of the registrant under any of
Written communications pursuant to Rule 425 un Soliciting material pursuant to Rule 14a-12 under Pre-commencement communications pursuant to Pre-commencement communications pursuant to	the Exchange Act (17 CFR 240.14a-12 Rule 14d-2(b) under the Exchange Act	2) (17 CFR 240.14d-2(b))



On February 28, 2005, The Goodyear Tire & Rubber Company (the "Company") issued a news release announcing that it had reached agreement to sell its North American farm tire assets pending government, regulatory and union approvals. The news release is attached hereto as Exhibit 99 and is incorporated by reference herein. In connection with the transaction, the Company also expects to record approximately \$35 to \$65 million of non-cash pension and retiree medical costs in the quarter in which the transaction closes. Additional charges also may be incurred in connection with the closing of the transaction.

Item 9.01. Financial Statements and Exhibits.

Exhibit 99 -- News Release dated February 28, 2005

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

The Goodyear Tire & Rubber Company

March 8, 2005 By: Richard J. Kramer

Name: Richard J. Kramer

Title: Executive Vice President and Chief Financial Officer

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Exhibit Index

Exhibit No.	Description	
99	News Release dated February 28, 2005	