

GOODYEAR TIRE & RUBBER CO /OH/

Form 8-K

May 22, 2007

**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): May 16, 2007**

**THE GOODYEAR TIRE & RUBBER COMPANY  
(Exact name of registrant as specified in its charter)**

<b>Ohio</b> (State or other jurisdiction of incorporation)	<b>1-1927</b> (Commission File Number)	<b>34-0253240</b> (I.R.S. Employer Identification No.)
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**1144 East Market Street, Akron, Ohio**  
(Address of principal executive offices)

**44316-0001**  
(Zip Code)

**Registrant's telephone number, including area code: (330) 796-2121**

**Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:**

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)**
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)**
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))**
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))**
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**Item 1.01. Entry into a Material Definitive Agreement.**

On May 16, 2007, The Goodyear Tire & Rubber Company (the Company ) entered into an underwriting agreement, a copy of which is attached hereto as Exhibit 1.1, with Deutsche Bank Securities Inc., Citigroup Global Market Inc. and Goldman Sachs & Co. as representatives of the underwriters (collectively, the Underwriters ) related to the public offering of 22,727,272 shares of the Company s common stock, no par value, and an over-allotment option of up to an additional 3,409,091 shares of common stock, no par value (collectively, the Shares ) at a public offering price of \$33.00 per share. The Underwriters exercised their over-allotment option in full on May 17, 2007. The Shares were delivered against payment on May 22, 2007. On May 22, 2007, the Company issued a press release announcing that it had closed on the sale of the Shares. A copy of the press release is attached hereto as Exhibit 99.1

**Item 8.01. Other Events**

On May 22, 2007, Bertram Bell, an Associate General Counsel and Assistant Secretary of the Company, delivered his legality opinion with respect to the Shares offered by the Company. A copy of the legality opinion is attached hereto as Exhibit 5.1 and is incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits.**

**(c) Exhibits**

1.1 Equity Underwriting Agreement, dated May 16, 2007.

5.1 Opinion of Bertram Bell, Esq.

23.1 Consent of Bertram Bell, Esq. (included in Exhibit 5.1).

99.1 Press Release, dated May 22, 2007.

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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**

**By: /s/ RICHARD J. KRAMER**

**Name: Richard J. Kramer  
Title: President, North American Tire and  
Chief Financial Officer**

**Dated: May 22, 2007**

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**Exhibit Index**

**Exhibit**

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