Mail Stop 7010 June 20, 2006 via U.S. mail and facsimile Mr. Philip G. Weaver Cooper Tire & Rubber Company 701 Lima Avenue Findlay, Ohio 45840 Re: Cooper Tire & Rubber Company Form 10-K for the year ended December 31, 2005 Filed March 1, 2006 File No. 1-4329 Dear Mr. Weaver: We have completed our review of your Form 10-K and related filings and have no further comments at this time. If you have any further questions regarding our review of your filings, please direct them to Jennifer Thompson, Staff Accountant, at (202) 551-3737 or, in her absence, to the undersigned at (202) 551-3768. Sincerely, John Cash Accounting Branch Chief UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010 DIVISION OF CORPORATION FINANCE