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

DIVISION OF
CORPORATION FINANCE

January 19, 2018

Daniel T. Young
The Goodyear Tire & Rubber Company
dan_young@goodyear.com

Re: The Goodyear Tire & Rubber Company
Incoming letter dated December 18, 2017

Dear Mr. Young:

This letter is in response to your correspondence dated December 18, 2017 concerning the shareholder proposal (the "Proposal") submitted to The Goodyear Tire & Rubber Company (the "Company") by John Chevedden (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence from the Proponent dated December 26, 2017, December 31, 2017, January 4, 2018 and January 18, 2018. Copies of all of the correspondence on which this response is based will be made available on our website at http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Senior Special Counsel

Enclosure

cc: John Chevedden
***

*** FISMA & OMB Memorandum M-07-16

January 19, 2018

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: The Goodyear Tire & Rubber Company
Incoming letter dated December 18, 2017

The Proposal requests that the board take each step necessary so that each voting requirement in the Company's charter and bylaws that calls for a greater than simple majority vote be eliminated and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary, this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws.

There appears to be some basis for your view that the Company may exclude the Proposal under rule 14a-8(i)(10). Based on the information you have presented, it appears that the Company's policies, practices and procedures compare favorably with the guidelines of the Proposal and that the Company has, therefore, substantially implemented the Proposal. Accordingly, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on rule 14a-8(i)(10).

Sincerely,

Evan S. Jacobson
Special Counsel

DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the company in support of its intention to exclude the proposal from the company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes and rules administered by the Commission, including arguments as to whether or not activities proposed to be taken would violate the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversarial procedure.

It is important to note that the staff's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly, a discretionary determination not to recommend or take Commission enforcement action does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the company's management omit the proposal from the company's proxy materials.

*** **JOHN CHEVEDDEN**

***

January 18, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 4 Rule 14a-8 Proposal
Goodyear Tire & Rubber Company (GT)
Dilemma Supermajority Vote Provision
Implementation by Nothing New?
John Chevedden

Ladies and Gentlemen:

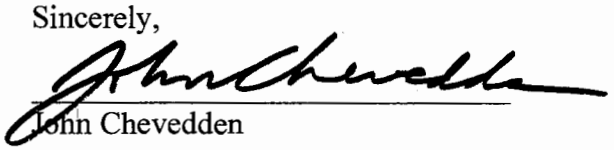
This is in regard to the December 18, 2017 no-action request.

The company position in effect is that partial adoption gets the company the same credit as full adoption in the no action process.

Then if the proponent asks for full adoption in a subsequent year he has to go through a no action obstacle course – compliments of the company.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Daniel Young <dan_young@goodyear.com>

*** **JOHN CHEVEDDEN** ***

January 4, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 3 Rule 14a-8 Proposal
Goodyear Tire & Rubber Company (GT)
Dilemma Supermajority Vote Provision
Implementation by Nothing New?
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

The company claims it implemented the proposals by doing nothing new.

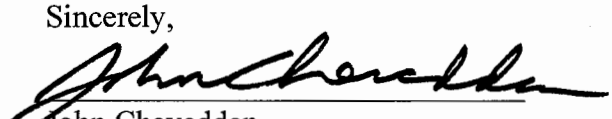
The company clearly has 4 supermajority voting provisions regarding preferred shares.

Furthermore the company did not discuss how quickly it could issue preferred shares.
It did not say that current shareholders would have any say in issuing preferred shares.
It did not say that the financial condition of the company makes it unlikely that it will issue preferred shares.
It did not say that it plans to sunset its right to issue preferred shares.
It did not say that state law has changed to make it more difficult to issue preferred shares.
It did not say that since 2012, when a shareholder simple majority vote proposal was first submitted to the company, that the board had any discussion that concluded that issuing preferred shares was unlikely.
It said it believed common shareholders would not be disadvantaged by the 4 Preferred Stock Supermajority Voting Provisions – but did not back this up with any shareholder engagement.
It did not say that it had even removed one of the 4 remaining supermajority voting provisions.

The company is asking for what it recieved in *The Goodyear Tire & Rubber Company* (February 8, 2013) for doing nothing new.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Daniel Young <dan_young@goodyear.com>

[3] Article Fourth, Part B, Section 1-A, paragraph 7 and Article Fourth, Part B, Section 1-B, paragraph 7 (governing the terms of our Series A $10.00 Preferred Stock and Series B Preferred Stock, respectively) prohibit further amendments to the Articles that provide for the issuance of any other series of preferred stock without the affirmative vote of two-thirds of the outstanding shares of the Series A $10.00 Preferred Stock and Series B Preferred Stock, each voting as a separate class. Article Fourth, Part B, Section 5 (governing the voting rights of our preferred stock generally) requires a two-thirds vote of the outstanding shares of our preferred stock with respect to (a) amendments to the Articles or Regulations which adversely affect the preferences or voting or other rights of the holders of the preferred stock, (b) the purchase or redemption of less than all of the preferred stock then outstanding if dividends or sinking fund payments with respect to the preferred stock have not been declared or paid when due, and (c) the authorization, creation or increase in the authorized amount of any shares of any class of stock ranking prior to the preferred stock.

February 8, 2013

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: The Goodyear Tire & Rubber Company
Incoming letter dated December 21, 2012

The proposal requests that the board take the steps necessary so that each voting requirement in Goodyear's charter and bylaws that calls for a greater than simple majority vote be eliminated and replaced by a requirement for a majority of the votes cast for and against the proposal, or if necessary the closest standard to a majority of the votes cast for and against the proposal consistent with applicable laws.

There appears to be some basis for your view that Goodyear may exclude the proposal under rule 14a-8(i)(9). You represent that matters to be voted on at the upcoming annual shareholders' meeting include a proposal sponsored by Goodyear seeking approval to amend Goodyear's code of regulations. You also represent that the proposal would directly conflict with Goodyear's proposal. You indicate that inclusion of the proposal and Goodyear's proposal in Goodyear's proxy materials would present alternative and conflicting decisions for shareholders and would create the potential for inconsistent and ambiguous results. Accordingly, we will not recommend enforcement action to the Commission if Goodyear omits the shareholder proposal from its proxy materials in reliance on rule 14a-8(i)(9).

Sincerely,

Norman von Holtzendorff
Attorney-Adviser

***

JOHN CHEVEDDEN

***

December 31, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 2 Rule 14a-8 Proposal
Goodyear Tire & Rubber Company (GT)
Dilemma Supermajority Vote Provision
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

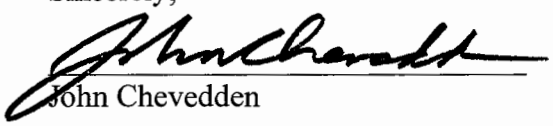
The company request concerns what the company describes as a dilemma supermajority vote provision.

The company supermajority vote provision is so important that it is critical to the company that it be maintained.

Yet it is so unimportant that shareholders should not even have to think about it by reading about it in an advisory proposal in the company proxy.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Daniel Young <dan_young@goodyear.com>

*** **JOHN CHEVEDDEN** ***

December 26, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 1 Rule 14a-8 Proposal
Goodyear Tire & Rubber Company (GT)
Simple Majority Vote
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

The company position is not clear. The company does not state whether or not it believes this proposal would be subject to publication if the company now had preferred shares outstanding.

And the company does not state whether or not common shareholders could veto any issuing of preferred company shares in the future.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,

John Chevedden

cc: Daniel Young <dan_young@goodyear.com>

[GT: Rule 14a-8 Proposal, October 10, 2017]
[This line and any line above it – *Not* for publication.]

Proposal [4] – Simple Majority Vote

RESOLVED, Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. It is important that our company take each step necessary to adopt this proposal topic. It is important that our company take each step necessary to avoid a failed vote on this proposal topic.

Shareowners are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to "What Matters in Corporate Governance" by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy's. The proponents of these proposals included Ray T. Chevedden and William Steiner.

Currently a 1%-minority can frustrate the will of our 66%-shareholder majority. In other words a 1%-minority could have the power to prevent shareholders from improving the quality our corporate governance.

Adoption of this proposal will cost very little in up-front cost for an $8 billion company like Goodyear. And it would seem to involve no further cost – yet it will have a long-term positive impact on the quality of governance at Goodyear.

This proposal is expected to receive a higher vote than the 2017 shareholder proposal for an independent board chairman, which received a significant vote. It is interesting to observe that at the same meeting our Chairman/ CEO, Richard Kramer, received the highest negative votes of any director.

Please vote to enhance shareholder value:
Simple Majority Vote – Proposal [4]
[The above line – *Is* for publication.]

The Goodyear Tire & Rubber Company
Akron, Ohio 44316-0001

LAW DEPARTMENT

TEL: (330) 796-4141
DAN_YOUNG@GOODYEAR.COM

December 18, 2017

VIA E-MAIL (shareholderproposals@sec.gov)

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: The Goodyear Tire & Rubber Company
Shareholder Proposal of John Chevedden pursuant to
Rule 14a-8 under the Securities Exchange Act of 1934

Ladies and Gentlemen:

This letter is to inform you that The Goodyear Tire & Rubber Company, an Ohio corporation ("we," "us," "our" or the "Company"), intends to omit from our proxy statement and form of proxy for our 2018 Annual Meeting of Shareholders (collectively, the "2018 Proxy Materials") a shareholder proposal (the "2018 Proposal") and statements in support thereof received from John Chevedden (the "Proponent") on October 10, 2017.

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the "Commission") no later than eighty (80) calendar days before we intend to file our definitive 2018 Proxy Materials with the Commission; and

- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D dated November 7, 2008 ("SLB 14D") provide that shareholder proponents are required to send companies a copy of any correspondence that the proponent elects to submit to the Commission or the staff of the Division of Corporation Finance (the "Staff"). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the 2018 Proposal, a copy of that correspondence should be furnished concurrently to the undersigned pursuant to Rule 14a-8(k) and SLB 14D.

I. THE PROPOSAL

The 2018 Proposal states:

> RESOLVED, Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws.

A copy of the full text of the 2018 Proposal, including the Proponent's supporting statement, as well as related correspondence with the Proponent, is attached to this letter as Exhibit A.

II. BASIS FOR EXCLUSION – RULE 14a-8(i)(10)

The Company believes that the 2018 Proposal may be properly excluded from the 2018 Proxy Materials pursuant to Rule 14a-8(i)(10) because it has already substantially implemented the proposal. Specifically, at the Company's 2015 annual meeting held on April 13, 2015, the Company's shareholders approved proposals to amend the Company's Articles of Incorporation (the "Articles") and Code of Regulations (the "Regulations") to eliminate certain supermajority voting requirements applicable to the Company's common shareholders (collectively, the "2015 Proposals"). Notably, the Company submitted the 2015 Proposals for shareholder approval in response to a proposal from the Proponent that is essentially identical to the 2018 Proposal. As a result of the approval and subsequent implementation of the 2015 Proposals, none of the Company's governing documents contain any express provisions that require the affirmative vote of more than a majority of the voting power of the Company's common stock.[1] On this basis, we hereby respectfully request that the Staff concur in our view that the 2018 Proposal may be excluded from the 2018 Proxy Materials pursuant to Rule 14a-8(i)(10).

For the Staff's reference, copies of the amended Articles and Regulations currently in effect can be found on EDGAR as Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2015, filed with the Commission on July 29, 2015, and Exhibit 3.1 to the Company's Current Report on Form 8-K, filed with the Commission on March 6, 2017, respectively.

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[1] The Company notes that the Articles contain provisions setting forth certain terms of preferred stock, which include supermajority voting thresholds solely applicable to holders of preferred stock. As of the date of this letter, there are no shares of preferred stock outstanding. As explained in Section III(C) below, the Company believes that the Staff should permit the Company to exclude the 2018 Proposal from the 2018 Proxy Materials even if the voting thresholds in these preferred stock provisions are left unchanged.

III. ANALYSIS

A. Background of Rule 14a-8(i)(10)

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has substantially implemented the proposal. As a standard, "substantial implementation" under Rule 14a-8(i)(10) does not require implementation in full or exactly as presented by the proponent. *See Rel. No. 34-40018* (May 21, 1998, n. 30 and accompanying text); *see also Rel. No. 34-20091* (Aug. 16, 1983). Applying this standard, the Staff has stated that a determination that a company has substantially implemented a proposal "depends upon whether the [company's] particular policies, practices and procedures compare favorably with the guidelines of the proposal." *Texaco, Inc.* (Mar. 28, 1991). In other words, substantial implementation under Rule 14a-8(i)(10) requires a company's actions to have satisfactorily addressed both the proposal's underlying concerns and its essential objectives. *See, e.g., Exelon Corp.* (Feb. 26, 2010); *Exxon Mobil Corp. (Burt)* (Mar. 23, 2009); *Anheuser-Busch Cos., Inc.* (Jan. 17, 2007); *ConAgra Foods, Inc.* (July 3, 2006); *Johnson & Johnson* (Feb. 17, 2006); *The Talbots, Inc.* (Apr. 5, 2002); and *MacNeal-Schwendler Corporation (*Apr. 2, 1999).

B. The Proposal May Be Excluded Under Rule 14a-8(i)(10) As Substantially Implemented

The Company has substantially implemented the changes requested by the Proponent in the 2018 Proposal. As mentioned above, at the Company's 2015 annual meeting, the Company's shareholders approved (i) amendments to both the Articles and the Regulations to reduce the vote required to remove directors from a vote of two-thirds of the voting power of the Company to a vote of a majority of the voting power of the Company and (ii) an amendment to the Articles to reduce the vote required for certain business combination transactions from two-thirds of the voting power of the Company to a majority of the voting power of the Company. The amendment to the Regulations became effective on April 13, 2015, and the amendment to the Articles became effective on April 16, 2015. The Company has taken no action since the amendments became effective to reinstate in the Articles or the Regulations any supermajority voting requirements applicable to the Company's common shareholders. As noted above, the Company submitted the 2015 Proposals to the Company's shareholders for approval at the 2015 annual meeting in response to a proposal from the Proponent that is essentially identical to the 2018 Proposal.

The Staff has consistently concurred that shareholder proposals calling for the elimination of provisions requiring "a greater than simple majority vote" are excludable under Rule 14a-8(i)(10) where the supermajority voting requirements have already been eliminated from a company's governing documents. *See, e.g., Brocade Communications Systems, Inc.* (Dec. 19, 2016) (concurring with the exclusion under Rule 14a-8(i)(10) of a similar shareholder proposal where the company's shareholders previously approved amendments to the company's certificate of incorporation to eliminate all supermajority voting standards); *CVS Caremark Corp.* (Feb. 27, 2014) (concurring with the exclusion under Rule 14a-8(i)(10) of a similar shareholder proposal

where the company's shareholders previously approved an amendment to the company's certificate of incorporation to eliminate the sole remaining supermajority voting standard); *Hewlett-Packard Co.* (Dec. 19, 2013) (concurring with the exclusion under Rule 14a-8(i)(10) of a similar shareholder proposal where the company's board of directors approved amendments to the company's bylaws that would eliminate the supermajority voting standards required for amendments to the bylaws); and *McKesson Corp.* (Apr. 8, 2011) (concurring with the exclusion under Rule 14a-8(i)(10) of a similar shareholder proposal where the company's board of directors approved amendments to the company's certificate of incorporation and bylaws that would eliminate the supermajority voting standards therein).

The Company also believes that the 2018 Proposal, which seeks a voting threshold that is a majority of the votes cast or a simple majority in compliance with applicable law, has been substantially implemented because none of the Company's governing documents contain any express provisions that require the affirmative vote of more than a majority of the voting power of the Company's common stock. The Staff has consistently recognized that shareholder proposals calling for the elimination of provisions requiring a "greater than simple majority vote" are excludable under Rule 14a-8(i)(10) where a company's governing documents set shareholder voting thresholds at a majority of the company's outstanding shares. For example, in *Brocade Communications Systems, Inc.* (Dec. 19, 2016), the Staff concurred that a proposal similar to the 2018 Proposal was substantially implemented where a company's bylaws already contained provisions requiring the approval of a majority of outstanding shares. Similarly, in *CVS Caremark Corp.* (Feb. 27, 2014), the Staff concurred that a proposal similar to the 2018 Proposal was substantially implemented where the company's shareholders previously approved an amendment to the company's certificate of incorporation to replace the sole provision in the certificate requiring a supermajority vote with a majority of the outstanding shares voting threshold. *See also McKesson Corp.* (Apr. 8, 2011) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal similar to the 2018 Proposal where the company's board of directors approved amendments to the certificate of incorporation and bylaws that would eliminate the supermajority voting standards required for amendments to the certificate and bylaws and replace such standards with a voting standard based on a majority of outstanding shares); *Express Scripts, Inc.* (Jan. 28, 2010) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal similar to the 2018 Proposal where the company's board of directors approved a bylaw amendment that would lower the voting standard required to approve certain bylaw amendments from 66 2/3% of outstanding shares to a majority of outstanding shares); *Medtronic, Inc.* (June 13, 2013) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal similar to the 2018 Proposal where the company's board of directors approved amendments to the company's governing documents to replace supermajority voting requirements with a majority voting standard that was different than the majority voting standard sought by the proposal); *American Tower Corp.* (Apr. 5, 2011) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal similar to the 2018 Proposal where the company's board of directors approved an amendment to the certificate of incorporation that would reduce the shareholder vote required to amend the bylaws from 66 2/3% to a majority of the then-outstanding shares); *Celgene Corp.* (Apr. 5, 2010) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal similar to the 2018 Proposal where a bylaw provision requiring a supermajority vote was eliminated by the board of

directors and replaced by a majority of outstanding shares voting standard); *Sun Microsystems* (Aug. 28, 2008); *Applied Materials, Inc.* (Dec. 19, 2008); and *NiSource Inc.* (Mar. 10, 2008). In each of these cases, the Staff concurred with the company's determination that the proposal was substantially implemented in accordance with Rule 14a-8(i)(10).

Moreover, the Company believes it has substantially implemented the 2018 Proposal because the shareholder voting requirements in the Company's governing documents comply with the Proponent's directive to adopt "the closest standard to a majority of the votes cast for and against [applicable] proposals consistent with applicable laws." A "majority of votes cast" standard is not permitted by Ohio corporate law. Rather, under Ohio corporate law, corporations lack the authority to reduce any statutorily mandated voting threshold below a majority of the voting power of the corporation (or a particular class of shares).[2] Considering that the shareholder voting requirements in the Company's governing documents reflect the closest standard to a "majority of votes cast" standard that is consistent with applicable laws, the Company believes it has substantially implemented the 2018 Proposal.

C. The Proposal May Be Excluded Under Rule 14a-8(i)(10) Despite the Provisions Relating to Preferred Shareholders

As noted above, the Articles contain provisions that require the affirmative vote of more than a majority of the voting power of certain classes of preferred stock (the "Preferred Stock Supermajority Voting Provisions").[3] While it is unclear that the 2018 Proposal was intended to cover the provisions of the Articles relating to the preferred shares, the Company believes that the Preferred Stock Supermajority Voting Provisions do not impact its common shareholders, as such provisions are not currently operative due to the fact that there are no preferred shares outstanding. Moreover, the Company believes that its common shareholders are not, and would not be, disadvantaged by the Preferred Stock Supermajority Voting Provisions, which solely exist to protect the rights of any preferred shares which may be issued by the Company. The retention of terms in a company's governing documents relating to preferred shareholders has not precluded the Staff from determining that proposals similar to the 2018 Proposal are

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[2] See Ohio Rev. Code § 1701.52 ("Notwithstanding any provision in sections 1701.01 to 1701.98, inclusive, of the Revised Code requiring for any purpose the vote, consent, waiver, or release of the holders of a designated proportion (but less than all) of the shares of any particular class or of each class, the articles may provide that for such purpose the vote, consent, waiver, or release of the holders of a greater or lesser proportion of the shares of such particular class or of each class shall be required, ***but unless otherwise expressly permitted by such sections such proportion shall not be less than a majority***.").

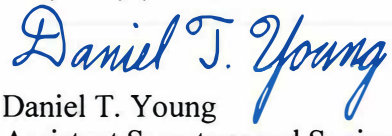
[3] Article Fourth, Part B, Section 1-A, paragraph 7 and Article Fourth, Part B, Section 1-B, paragraph 7 (governing the terms of our Series A $10.00 Preferred Stock and Series B Preferred Stock, respectively) prohibit further amendments to the Articles that provide for the issuance of any other series of preferred stock without the affirmative vote of two-thirds of the outstanding shares of the Series A $10.00 Preferred Stock and Series B Preferred Stock, each voting as a separate class. Article Fourth, Part B, Section 5 (governing the voting rights of our preferred stock generally) requires a two-thirds vote of the outstanding shares of our preferred stock with respect to (a) amendments to the Articles or Regulations which adversely affect the preferences or voting or other rights of the holders of the preferred stock, (b) the purchase or redemption of less than all of the preferred stock then outstanding if dividends or sinking fund payments with respect to the preferred stock have not been declared or paid when due, and (c) the authorization, creation or increase in the authorized amount of any shares of any class of stock ranking prior to the preferred stock.

excludable under Rule 14a-8(i)(10). In *CVS Caremark Corp.* (Feb. 27, 2014), the Staff concurred that a proposal similar to the 2018 Proposal was excludable despite a provision in the certificate of incorporation requiring a supermajority vote of the company's preferred shareholders on certain matters. In concurring that the proposal was excludable, the Staff acknowledged that the company's "policies, practices and procedures compare favorably with the guidelines of the proposal and that [the company] has, therefore, substantially implemented the proposal." Similarly, in *Exxon Mobil Corp.* (Mar. 21, 2011), the Staff concurred that a proposal similar to the 2018 Proposal was excludable despite a provision in the certificate of incorporation requiring a two-thirds vote of the company's Class B preferred stock on any proposed amendment to the certificate that would adversely affect the preference, special rights or powers of the Class B preferred stock. *See also Nicor Inc.* (Jan. 28, 2008, *recon. denied* Feb. 12, 2008) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal similar to the 2018 Proposal where the company did not amend provisions requiring a "supermajority vote of approval from the affected series of preferred or preference stock" for, among other things, certain amendments "that would adversely affect the rights of the holders of the shares of such series"); *MDU Resources Group, Inc.* (Jan. 16, 2010) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal similar to the 2018 Proposal where the company did not amend provisions requiring a two-thirds vote of the preferred and preference stock); and *Mattel Inc.* (Feb. 3, 2010) (concurring with the exclusion under Rule 14a-8(i)(10) of a shareholder proposal requesting the ability of shareholders to act by written consent based on a majority of outstanding shares where the company's certificate required "a two-thirds vote of any series of preferred stock on any proposed amendment to [the company's] Charter that would adversely affect the preferences, special rights or powers of such series").

CONCLUSION

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the 2018 Proposal from its 2018 Proxy Materials. We would be happy to provide you with any additional information and answer any questions that you may have regarding this request. Please do not hesitate to call me directly at (330) 796-4141 if you have any questions.

Very truly yours,



Daniel T. Young
Assistant Secretary and Senior Legal Counsel, Securities & Finance

Enclosure

cc: John Chevedden

EXHIBIT A

JOHN CHEVEDDEN
***

Mr. David Bialosky
Corporate Secretary
Goodyear Tire & Rubber Company (GT)
200 Innovation Way
Akron, OH 44316-0001
PH: 330 796-2121
FX: 330 796-2222

Dear Mr. Bialosky,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company.

This Rule 14a-8 proposal is intended as a low-cost method to improve company performance – especially compared to the large captializtion of our company.

This proposal is for the next annual shareholder meeting. Rule 14a-8 requirements will be met including the continuous ownership of the required stock value until after the date of the respective shareholder meeting and presentation of the proposal at the annual meeting. This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of this proposal by email to ***

Sincerely,

John Chevedden

October 10, 2017
Date

cc: Daniel Young <dan_young@goodyear.com>
Senior Legal Counsel
FX: 330-796-4141

*** FISMA & OMB Memorandum M-07-16

[GT: Rule 14a-8 Proposal, October 10, 2017]
[This line and any line above it – *Not* for publication.]

Proposal [4] – Simple Majority Vote

RESOLVED, Shareholders request that our board take each step necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. It is important that our company take each step necessary to adopt this proposal topic. It is important that our company take each step necessary to avoid a failed vote on this proposal topic.

Shareowners are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to "What Matters in Corporate Governance" by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy's. The proponents of these proposals included Ray T. Chevedden and William Steiner.

Currently a 1%-minority can frustrate the will of our 66%-shareholder majority. In other words a 1%-minority could have the power to prevent shareholders from improving the quality our corporate governance.

Adoption of this proposal will cost very little in up-front cost for an $8 billion company like Goodyear. And it would seem to involve no further cost – yet it will have a long-term positive impact on the quality of governance at Goodyear.

This proposal is expected to receive a higher vote than the 2017 shareholder proposal for an independent board chairman, which received a significant vote. It is interesting to observe that at the same meeting our Chairman/ CEO, Richard Kramer, received the highest negative votes of any director.

Please vote to enhance shareholder value:
Simple Majority Vote – Proposal [4]
[The above line – *Is* for publication.]

John Chevedden, *** sponsors this proposal.

Notes:
This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(I)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email [***].

The Goodyear Tire & Rubber Company

Akron, Ohio 44316-0001

LAW DEPARTMENT

TEL: (330) 796-4141
FAX: (330) 796-8836
DAN_YOUNG@GOODYEAR.COM

October 13, 2017

Re: Deficiency Notice Pursuant to Rule 14a-8(f)

Dear Mr. Chevedden:

We received the shareholder proposal that you submitted on October 10, 2017. In order to be eligible to submit a proposal, you must have continuously held at least $2,000 in market value, or 1%, of Goodyear's common stock for at least one year by the date you submitted the proposal. You must continue to hold those securities through the date of the 2018 annual meeting. Based upon a review of our records, it does not appear that you are a registered holder of Goodyear common stock. Furthermore, we have not yet received any other proof of ownership specified by Rule 14a-8(b)(2). According to Rule 14a-8(b)(2), if you are not a registered holder of our common stock:

> "at the time you submit your proposal, you must prove your eligibility to the company in one of two ways:
>
> (i) The first way is to submit to the company a written statement from the "record" holder of your securities (usually a broker or bank) verifying that, at the time you submitted your proposal, you continuously held the securities for at least one year. You must also include your own written statement that you intend to continue to hold the securities through the date of the meeting of shareholders; or
>
> (ii) The second way to prove ownership applies only if you have filed a Schedule 13D, Schedule 13G, Form 3, Form 4 and/or Form 5, or amendments to those documents or updated forms, reflecting your ownership of the shares as of or before the date on which the one-year eligibility period begins. If you have filed one of these documents with the SEC, you may demonstrate your eligibility by submitting to the company: (A) a copy of the schedule and/or form, and any subsequent amendments reporting a change in your ownership level; (B) your written statement that you continuously held the required number of shares for the one-year period as of the date of the statement; and (C) your written statement that you intend to continue ownership of the shares through the date of the company's annual or special meeting."

Mr. John Chevedden
October 13, 2017

Please provide the proof of ownership contemplated by Rule 14a-8(b)(2) within 14 calendar days of receiving this notice. I note that you have already provided the requisite statement of your intention to continue to hold the securities through the date of the 2018 annual meeting of shareholders in the correspondence accompanying your proposal.

If you have any questions regarding this notice, please contact me.

Very truly yours,

/s/Daniel T. Young

Daniel T. Young
Assistant Secretary

Personal Investing

P.O. Box 770001
Cincinnati, OH 45277-0045

Fidelity INVESTMENTS

October 13, 2017

GT

Post-it® Fax Note 7671	Date 10-13-17	# of pages ▶
To Daniel Young	From John Chevedden	
Co./Dept.	Co.	
Phone #	Phone # ***	
Fax # 330-796-8836	Fax #	

John R. Chevedden
***

To Whom It May Concern:

This letter is provided at the request of Mr. John R. Chevedden, a customer of Fidelity Investments.

Please accept this letter as confirmation that as of the date of this letter, Mr. Chevedden has continuously owned no fewer than the share quantity listed in the following table in each of the following securities, since October 1, 2016:

Security name	CUSIP	Trading symbol	Share quantity
AES, Corp.	00130H105	AES	250
Cigna Corporation	125509109	CI	100
Goodyear Tire and Rubber Company	382550101	GT	100
Lennar Corporation	526057104	LEN	100
Marathon Petroleum Corp.	56585A102	MPC	100
Pfizer, Inc.	717081103	PFE	100

The securities referenced in the preceding table are registered in the name of National Financial Services LLC, a DTC participant (DTC number: 0226) and Fidelity Investments subsidiary.

I hope you find this information helpful. If you have any questions regarding this issue, please feel free to contact me by calling 800-397-9945 between the hours of 8:30 a.m. and 5:00 p.m. Central Time (Monday through Friday) and entering my extension 15838 when prompted.

Sincerely,

George Stasinopoulos
Personal Investing Operations

Our File: W497107-12OCT17

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