

GOODYEAR TIRE & RUBBER CO /OH/
 Form 4
 December 10, 2004

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
TOPPEN TIMOTHY R

 (Last) (First) (Middle)

THE GOODYEAR TIRE & RUBBER COMPANY, 1144 EAST MARKET STREET

 (Street)

AKRON, OH 44316-0001

 (City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
GOODYEAR TIRE & RUBBER CO /OH/ [GT]

3. Date of Earliest Transaction (Month/Day/Year)
12/09/2004

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

 Director 10% Owner
 Officer (give title below) Other (specify below)
 President, Engineered Products

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D) Price			
Common Stock					271 ⁽¹⁾	D	
Common Stock					2,054 ⁽²⁾	I	401(k) ⁽³⁾

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Amount or Number of Shares
2002 Plan Option <u>(4)</u>	\$ 12.54	12/09/2004		A	7,800	<u>(5)</u> 12/09/2014	Common Stock	7,800
2002 Plan Option <u>(6)</u>	\$ 12.54	12/09/2004		A	16,200	<u>(5)</u> 12/09/2014	Common Stock	16,200

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
TOPPEN TIMOTHY R THE GOODYEAR TIRE & RUBBER COMPANY 1144 EAST MARKET STREET AKRON, OH 44316-0001			President, Engineered Products	

Signatures

/s/ Bertram Bell, signing as an attorney-in-fact and agent duly authorized to execute this Form 4 on behalf of Timothy R Toppen pursuant to a Power of Attorney dated 10/03/2002, a copy of which has been previously filed with the SEC.

12/10/2004

__Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Total shares directly beneficially owned, excluding indirectly held shares under the Savings Plan (as previously reported).
Total number of shares of common stock allocated to the account of the reporting person in a Trust established under Goodyear's
 - (2) Employee Savings Plan for Salaried Employees, a 401(k) Plan (the "Savings Plan"), as of the date of this statement as reported by the Plan Trustee.
 - (3) The shares are held by a nominee of The Northern Trust Company, the Savings Plan Trustee.
 - (4) Incentive Stock Option in respect of shares of common stock granted under the 2002 Performance Plan of The Goodyear Tire & Rubber Company. The option permits the optionee to purchase the option shares with previously owned shares (at their market value on the date

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of exercise) and to satisfy withholding tax obligations by requesting the Issuer to withhold option shares to cover such taxes or with previously owned shares (at market value at exercise). The option includes the right to receive a new option for that number of common shares used to pay the exercise price of the option, or any portion thereof.

- (5) The option vests and becomes exercisable in 25% increments over four years commencing one year after the date of grant.

Non-Qualified Stock Option in respect of shares of common stock granted under the 2002 Performance Plan of The Goodyear Tire & Rubber Company. The option permits the optionee to purchase the option shares with previously owned shares (at their market value on

- (6) the date of exercise) and to satisfy withholding tax obligations by requesting the Issuer to withhold option shares to cover such taxes or with previously owned shares (at market value at exercise). The option includes the right to receive a new option for that number of common shares used to pay the exercise price of the option, or any portion thereof.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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