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

FORM 8-K/A

**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 9, 2007

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 name or former address, if changed since last report

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 8.01 Other Events

On May 3, 2007, The Goodyear Tire & Rubber Company (the “Company”) filed a Current Report on Form 8-K for the purpose of retrospectively adjusting portions of its Annual Report on Form 10-K for the year ended December 31, 2006 filed on February 16, 2007 (the “2006 Annual Report”), to reflect the treatment of its Engineered Products Business Segment (“Engineered Products”) as a discontinued operation. In addition, on May 9, 2007, the Company filed a Current Report on Form 8-K for the purpose of adjusting Item 6, Selected Financial Data, of its 2006 Annual Report to retrospectively reflect the treatment of Engineered Products as a discontinued operation. The Company is further adjusting Item 6, Selected Financial Data, of its 2006 Annual Report to correct references to “income from continuing operations” or “loss from continuing operations” in certain footnotes to Item 6 by replacing such references with “net income” or “net loss”, respectively, as the results described in such footnotes include the results of discontinued operations. Item 6, Selected Financial Data, as further adjusted is attached hereto as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 Item 6 — Form 10-K, Selected Financial Data

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

June 19, 2007

By: /s/ Richard J. Kramer

Richard J. Kramer

President, North American Tire and Chief Financial Officer

Exhibit Index

99.1 Item 6 — Form 10-K, Selected Financial Data

EXHIBIT 99.1

ITEM 6. SELECTED FINANCIAL DATA

(In millions, except per share amounts)	Year Ended December 31,				
	2006	2005	2004	2003	2002
Net Sales	\$18,751	\$18,098	\$16,885	\$13,900	\$12,705
(Loss) Income from Continuing Operations	\$ (373)	\$ 124	\$ 14	\$ (846)	\$ (1,325)
Discontinued Operations	43	115	101	39	78
(Loss) Income before Cumulative Effect of Accounting Change	(330)	239	115	(807)	(1,247)
Cumulative Effect of Accounting Change	—	(11)	—	—	—
Net (Loss) Income	<u>\$ (330)</u>	<u>\$ 228</u>	<u>\$ 115</u>	<u>\$ (807)</u>	<u>\$ (1,247)</u>
Net (Loss) Income Per Share — Basic					
(Loss) Income from Continuing Operations	\$ (2.11)	\$ 0.70	\$ 0.08	\$ (4.83)	\$ (7.93)
Discontinued Operations	0.25	0.66	0.57	0.22	0.46
(Loss) Income before Cumulative Effect of Accounting Change	(1.86)	1.36	0.65	(4.61)	(7.47)
Cumulative Effect of Accounting Change	—	(0.06)	—	—	—
Net (Loss) Income Per Share — Basic	<u>\$ (1.86)</u>	<u>\$ 1.30</u>	<u>\$ 0.65</u>	<u>\$ (4.61)</u>	<u>\$ (7.47)</u>
Net (Loss) Income Per Share — Diluted					
(Loss) Income from Continuing Operations	\$ (2.11)	\$ 0.66	\$ 0.08	\$ (4.83)	\$ (7.93)
Discontinued Operations	0.25	0.55	0.57	0.22	0.46
(Loss) Income before Cumulative Effect of Accounting Change	(1.86)	1.21	0.65	(4.61)	(7.47)
Cumulative Effect of Accounting Change	—	(0.05)	—	—	—
Net (Loss) Income Per Share — Diluted	<u>\$ (1.86)</u>	<u>\$ 1.16</u>	<u>\$ 0.65</u>	<u>\$ (4.61)</u>	<u>\$ (7.47)</u>
Dividends Per Share	\$ —	\$ —	\$ —	\$ —	\$ 0.48
Total Assets	17,029	15,598	16,082	14,283	12,456
Long Term Debt and Capital Leases due Within One Year	405	448	1,010	113	369
Long Term Debt and Capital Leases	6,562	4,741	4,442	4,825	2,990
Shareholders' (Deficit) Equity	(758)	73	74	(33)	221

- (1) Refer to “Principles of Consolidation” and “Recently Issued Accounting Standards” in the Note to the Consolidated Financial Statements No. 1, Accounting Policies, in our Current Report on Form 8-K, dated May 3, 2007.
- (2) Net loss in 2006 included net after-tax charges of \$804 million, or \$4.54 per share — diluted, due to the impact of the USW strike, rationalization charges, accelerated depreciation and asset write offs, and general and product liability — discontinued products. Net loss in 2006 included net after-tax benefits of \$283 million, or \$1.60 per share — diluted, from certain tax adjustments, settlements with raw material suppliers, asset sales and increased estimated useful lives of our tire mold equipment. Of these amounts, discontinued operations in 2006 included net after-tax charges of \$56 million, or \$0.32 per share — diluted, due to the impact of the USW strike, rationalization charges, accelerated depreciation and asset write offs, and net after-tax benefits of \$16 million, or \$0.09 per share — diluted, from settlements with raw material suppliers.
- (3) Net income in 2005 included net after-tax charges of \$68 million, or \$0.33 per share — diluted, due to reductions in production resulting from the impact of hurricanes, fire loss recovery, favorable settlements with certain chemical suppliers, rationalizations, receipt of insurance proceeds for an environmental insurance settlement, general and product liability — discontinued products, asset sales, write-off of debt fees, the cumulative effect of adopting FIN 47, and the impact of certain tax adjustments. Of these amounts, discontinued operations in 2005 included after-tax charges of \$4 million, or \$0.02 per share — diluted, for rationalizations.
- (4) Net sales in 2004 increased \$1 billion resulting from the consolidation of two businesses in accordance with FIN 46R. Net income in 2004 included net after-tax charges of \$154 million, or \$0.87 per share — diluted, for rationalizations and related accelerated depreciation, general and product liability-discontinued products,

insurance fire loss deductibles, external professional fees associated with an accounting investigation and asset sales. Net income in 2004 also included net after-tax benefits of \$239 million, or \$1.34 per share — diluted, from an environmental insurance settlement, net favorable tax adjustments and a favorable lawsuit settlement. Of these amounts, discontinued operations in 2004 included net after-tax charges of \$28 million, or \$0.16 per share — diluted, for rationalizations and related acceleration depreciation, and after-tax gains of \$4 million, or \$0.02 per share — diluted, from asset sales and a favorable lawsuit settlement.

- (5) Net loss in 2003 included net after-tax charges of \$516 million, or \$2.93 per share — diluted, for rationalizations, general and product liability — discontinued products, accelerated depreciation and asset write-offs, net favorable tax adjustments, and an unfavorable settlement of a lawsuit. In addition, we recorded account reconciliation adjustments related to Engineered Products in the restatements totaling \$19 million or \$0.11 per share in 2003. Of these amounts, discontinued operations in 2003 included net after-tax charges of \$29 million, or \$0.17 per share — diluted, for rationalizations, favorable tax adjustments and asset sales. In addition, discontinued operations included charges for account reconciliation adjustments in the restatements totaling \$19 million or \$0.11 per share in 2003.
- (6) Net loss in 2002 included net after-tax charges of \$24 million, or \$0.14 per share — diluted, for general and product liability — discontinued products, asset sales, rationalizations, and the write-off of a miscellaneous investment. Net loss also included a non-cash charge of \$1.2 billion, or \$7.31 per share — diluted, to establish a valuation allowance against net federal and state deferred tax assets. Of these amounts, discontinued operations in 2002 included net after-tax charges of \$5 million, or \$0.03 per share — diluted, for rationalizations and after-tax gains of \$1 million, or \$0.01 per share — diluted, from asset sales.