

GOODYEAR TIRE & RUBBER CO /OH/  
Form 8-K  
December 21, 2004

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UNITED STATES  
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):

December 21, 2004

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 2.03. Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.**

On December 14, 2004, Goodyear Dunlop Tires Europe B.V., a subsidiary of The Goodyear Tire & Rubber Company ("Goodyear") organized in the Netherlands, and certain of its subsidiaries announced that they had entered into definitive agreements, dated December 10, 2004, for a new five-year pan-European accounts receivable securitization facility. On December 21, 2004, the facility, which will be reflected as a long-term debt obligation on Goodyear's consolidated financial statements, was funded with approximately €165 million. The new facility has the ability to be expanded to €275 million, and will be subject to customary annual renewal of back-up liquidity lines. The new facility replaces an €82.5 million facility in the company's French operating unit which was paid off in connection with the funding of the new facility. For additional information concerning the new facility, please refer to the Current Report on Form 8-K filed by Goodyear on December 15, 2004.

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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.

*December 21, 2004*

The Goodyear Tire & Rubber Company

By: *Richard J. Kramer*

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*Name: Richard J. Kramer*

*Title: Senior Vice President and Chief Executive Officer*