

Bill

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Act	33
Section	4(i)
Rule	144 (A)(3)
Public Availability	5-24-72

APR 24 1972

Alan L. Hyde, Esq.
Thompson, Mine and Flory
National City Bank Building
Cleveland, Ohio 44114

Re: Goodyear Tire and Rubber Company

Dear Mr. Hyde:

This is with reference to your letters of March 15, 1972 and March 2, 1972 in which you request our opinion as to whether or not shares distributed under the Goodyear Tire & Rubber Company's Key Personnel Incentive Profit Sharing Plan ("Plan") are deemed to be "restricted securities" within the meaning of paragraph (a)(3) of Rule 144, and if so, when the holding period commences.

On the basis of the facts presented, and in view of Release No. 5243 under the Securities Act of 1933, a copy of which is enclosed, shares acquired pursuant to the above mentioned Plan appear to be "restricted securities." It is the staff's opinion, that due to the nature of the plan, the holding period required by Rule 144 commences at the time of distribution of the shares to employees.

Sincerely,

John Heneghan
Deputy Chief Counsel