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The Goodyear Tire & Rubber Company

Akron, Ohio 44316 - 0001

January 28, 1997

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520032032043

Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Gentlemen:

Pursuant to Section 2520.104-23 of The Department of Labor Regulations and Section 104 and 110 of The Employee Retirement Income Security Act of 1974, as amended, the plan administrator submits the following information. The Goodyear Tire & Rubber Company of 1144 East Market Street, Akron, Ohio 44316-0001 maintains or administers various plans for the primary purpose of providing deferred compensation to select groups of management employees of The Goodyear Tire & Rubber Company or certain of its subsidiaries. The names of these plans and the number of employees in each plan, which may vary from time to time, are as follows:

<u>Name of Plan</u>	<u>Number</u>
• Individual Deferred Compensation Agreements for Certain Highly Compensated Employees	8

The Employer Identification Number of The Goodyear Tire & Rubber Company is 34-0253240.

Very truly yours,

THE GOODYEAR TIRE & RUBBER COMPANY, Administrator

