

THE GOODYEAR TIRE & RUBBER COMPANY

AUDIT COMMITTEE

CHARTER

MEMBERSHIP

The Audit Committee shall consist of no fewer than three members. The members of the Audit Committee shall be appointed by the Board of Directors and meet the independence and experience requirements of the New York Stock Exchange and applicable law. At least one member of the Audit Committee shall be a financial expert as defined by the Securities and Exchange Commission. Audit Committee members shall not simultaneously serve on the audit committees of more than two other public companies without a determination by the Board of Directors that such service would not impair the ability of such member to effectively serve on the Company's Audit Committee. The members of the Audit Committee shall be appointed by the Board.

PURPOSE

The purpose of the Audit Committee is to assist the Board of Directors in the oversight of (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements, (iii) the independent accountants' qualifications and independence, and (iv) the performance of the independent accountants and the internal auditors. The Audit Committee shall also prepare the "Report of the Audit Committee" to be included in the Company's annual proxy statement pursuant to the rules of the Securities and Exchange Commission.

In performing its duties, the Committee will maintain effective working relationships with the Board of Directors, management and the internal and external auditors. To effectively perform his or her role, each Committee member will obtain an understanding of the responsibilities of Committee membership as well as the Company's business, operations and risks. The Audit Committee's role is one of oversight, and it is recognized that the Company's management is responsible for preparing the Company's financial statements and that the independent accountants are responsible for auditing those financial statements.

INDEPENDENT ACCOUNTANTS

The Audit Committee has the ultimate authority and responsibility to directly appoint, retain, compensate, oversee, evaluate, recommend the ratification by the shareholders of the appointment of the independent

accountants, and, where appropriate, terminate the independent accountants. The Company shall provide appropriate funding, as determined by the Audit Committee, for payment of compensation to the independent accountants. The independent accountants shall report directly to the Audit Committee.

RESPONSIBILITIES

The Committee shall:

1. Review the annual audit plan and the results thereof of the independent accountants and internal auditors.
2. Review the Company's annual financial statements and quarterly financial statements in conjunction with management and the independent accountants, including the Company's disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations. Discuss with the independent accountants matters required to be discussed by Statement of Auditing Standards No. 61, as amended, the Sarbanes-Oxley Act of 2002 and the New York Stock Exchange.
3. Review with management and the independent accountants any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements.
4. Review with the independent accountants any audit problems or difficulties and management's response. Matters to be so reviewed may include (i) critical accounting policies and alternative GAAP treatments, (ii) accounting adjustments that were noted or proposed by the independent accountants but were "passed" (as immaterial or otherwise), (iii) communications between the independent accountants and their national office respecting auditing or accounting issues presented by the audit, and (iv) and material written communications to management, including "internal control" letters issued, or proposed to be issued, by the independent accountants to the Company.
5. Discuss with management (i) all significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize, and report financial data, and (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

6. Ensure that the independent accountants provide a formal written statement delineating all relationships between the independent accountants and the Company, consistent with the provisions of Independence Standards Board Standard No. 1.
7. Discuss with the independent accountants any disclosure made pursuant to Item 6 above that may impact the objectivity and/or independence of the independent accountants and take, or recommend that the Board of Directors take, appropriate action to ensure the independence of the independent accountants.
8. Obtain and review, at least annually, a report by the independent accountants describing (i) the independent accountants' internal quality-control procedures, (ii) any material issues raised by the most recent internal quality-control review, or peer group review, of the independent accountants, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent accountants, and any steps taken to deal with such issues, and (iii) (to assess the independent accountants' independence) all relationships between the independent accountants and the Company.
9. Review and pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by the independent accountants, subject to the de minimus exceptions for non-audit services as permitted by applicable law which are approved by the Audit Committee prior to the completion of the audit.
10. Review earnings press releases and financial information and earnings guidance provided to analysts and rating agencies. The Audit Committee's responsibility to discuss these matters may be done generally (i.e., discussion of the types of information to be disclosed and the type of presentation to be made). The Audit Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.
11. Review policies and guidelines with respect to risk assessment and risk management, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
12. Establish clear hiring policies for employees or former employees of the independent accountants.

13. Establish and maintain procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
14. When appropriate, retain and compensate independent legal, accounting or other advisors at its sole discretion. The Company shall provide for appropriate funding, as determined by the Audit Committee, for payment of compensation to any advisors employed by the Audit Committee and for ordinary expenses of the Audit Committee.
15. Report regularly to the Board of Directors. In so reporting, the Audit Committee shall review with the Board of Directors any issues that arise (i) with respect to the quality or integrity of the Company's financial statements, (ii) the Company's compliance with legal or regulatory requirements, (iii) the performance and independence of the Company's independent accountants and (iv) the performance of the Company's internal audit function.

In addition, the Audit Committee shall perform such other responsibilities as may be delegated to it by the Board of Directors from time to time.

DELEGATION

The Audit Committee may delegate authority to one or more of its members when appropriate, including the authority to grant preapprovals of audit and permitted non-audit services, provided that decisions of such members to grant preapprovals shall be presented to the full Audit Committee at its next scheduled meeting.

MEETINGS

Meetings of the Audit Committee shall be held at least four times a year and will be called by the Chairman of the Committee. The Chief Financial Officer, in consultation with the Chairman of the Audit Committee, shall prepare an agenda for each meeting. In addition to the members of the Audit Committee and the independent accountants, the following Company officials shall attend each meeting: the Chairman of the Board and Chief Executive Officer, the Chief Financial Officer, the Principal Accounting Officer, the Director of Internal Audit and the General Counsel. Other officials may attend when invited by the Committee. The Audit Committee shall also conduct periodic private and

separate meetings with each of management, the independent accountants and the senior internal audit executive.

The Audit Committee will meet with the independent accountants and the Chief Financial Officer, the Principal Accounting Officer and the General Counsel, or their designees, either by telephone or in person, to discuss the annual or quarterly, as the case may be, financial statements prior to their release.

The Audit Committee may act by a majority of its members at a meeting or by unanimous written consent.

EVALUATIONS

The Audit Committee shall conduct an annual performance evaluation of its ability to effectively discharge its duties and responsibilities. The Audit Committee shall review at least annually the adequacy of this charter and recommend and propose changes to the Board of Directors for approval.

2/3/04