COOPER TIRE & RUBBER CO Form 8-K February 28, 2008

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):

February 28, 2008

Cooper Tire & Rubber Company

(Exact name of registrant as specified in its charter)

001-04329

(Commission

File Number)

Delaware

(State or other jurisdiction of incorporation)

701 Lima Avenue, Findlay, Ohio

(Address of principal executive offices)

Registrant s telephone number, including area code:

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))

344297750

(I.R.S. Employer Identification No.)

45840

(Zip Code)

419-423-1321

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<u>Top of the Form</u> Item 2.02 Results of Operations and Financial Condition.

We are furnishing our earnings release dated February 28, 2008 that is filed as Exhibit 99 as part of this Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d)Exhibits:

(99)Press release, dated February 28, 2008

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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.

Cooper Tire & Rubber Company

February 28, 2008

By: /s/Jack Jay McCracken

Name: Jack Jay McCracken Title: Assistant Secretary

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Exhibit Index

Exhibit No. Description

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Press release dated February 28, 2008