

COOPER TIRE & RUBBER CO

Form 8-K

October 21, 2004

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

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**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): October 21, 2004

**COOPER TIRE & RUBBER COMPANY**

(Exact Name of Registrant as Specified in Charter)

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DELAWARE

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1-4329

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34-4297750

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(State or Other Jurisdiction  
of Incorporation)

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(Commission  
File Number)

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(IRS Employer  
Identification No.)

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701 Lima Avenue, Findlay, OH

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45840

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(Address of Principal Executive  
Offices)

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(Zip Code)

Registrant's telephone number, including area code: (419) 423-1321

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(Former Name or Former Address, if Changed Since Last Report)

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**SECTION 2 FINANCIAL INFORMATION**

**ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

We are furnishing our earnings release dated October 21, 2004 that is filed as Exhibit 99 as part of this Form 8-K.

In the attached news release, management has provided information for both actual results computed on the basis of generally accepted accounting principles and as adjusted to eliminate restructuring costs and adjustments for lower warranty liabilities. Management believes the presentation of results adjusted for these items provides useful information to enable it and investors to evaluate the results of operations more effectively since these items do not occur in each reporting period and can differ dramatically in amounts from period to period.

**SECTION 9 FINANCIAL STATEMENTS AND EXHIBITS**

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS**

**Designation of  
Exhibits in this Report  
99**

**Description of Exhibit  
News Release dated October 21, 2004**

**SIGNATURE**

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

By: /s/ Eileen B. White  
Eileen B. White  
Corporate Controller  
(Principal Accounting Officer)

Date: October 21, 2004