

COOPER TIRE & RUBBER CO

Form 8-K

April 22, 2004

**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): April 22, 2004

COOPER TIRE & RUBBER COMPANY
(Exact Name of Registrant as Specified in Charter)

DELAWARE	1-4329	34-4297750
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)
701 Lima Avenue, Findlay, OH		45840
(Address of Principal Executive Offices)		(Zip Code)

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

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

ITEM 7. EXHIBITS

Designation of Exhibits in this Report	Description of Exhibit
99	News Release dated April 22, 2004

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

We are furnishing our earnings release dated April 22, 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. Management believes the presentation of results adjusted for restructuring costs provides useful information to enable it and investors to evaluate the results of operations more effectively since restructuring charges do not occur in each reporting period and can differ dramatically in amounts based on the size of restructuring initiatives undertaken at different times.

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/ James E. Kline

James E. Kline
Vice President
General Counsel
and Corporate Secretary

Date: April 22, 2004