

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

April 23, 2014

<u>Via E-Mail</u> Mr. Jeffrey H. Vanneste Chief Financial Officer Lear Corp. 21557 Telegraph Road Southfield, MI 48033

> Re: Lear Corp. Form 10-K for the Year Ended December 31, 2013 Filed February 11, 2014 File No. 1-11311

Dear Mr. Vanneste:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel Branch Chief