FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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OMB APPROVAL									
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Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person* SPALDING DAVID P					2. Issuer Name and Ticker or Trading Symbol LEAR CORP [LEA]							(Ch	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				
(Last) (First) (Middle) 21557 TELEGRAPH ROAD					3. Date of Earliest Transaction (Month/Day/Year) 07/31/2006								Officer (below)	give title	Other (s below)	pecify	
(Street) SOUTHFIELD MI 48034 (City) (State) (Zip)				4	4. If Amendment, Date of Original Filed (Month/Day/Year)							Line) X Form file	Form filed by More than One Reporting			
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																
Diametric Diamet			ate lonth/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year		r, Transaction Dispos			rities Acquired (A) o ed Of (D) (Instr. 3, 4		Beneficial Owned Fo	Form (D) or ollowing (I) (In	rm: Direct) or Indirect (Instr. 4)	7. Nature of ndirect Beneficial Dwnership		
						Code V	, A	Amount (A) or (D)		r Price	Reported Transaction (Instr. 3 ar			Instr. 4)			
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																
1. Title of Derivative Security (Instr. 3)	Conversion Date Execution or Exercise (Month/Day/Year) if any		3A. Deemed Execution Date, if any (Month/Day/Year)	Code (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount Securities Underlyin Derivative Security (Instr. 3 and 4)			9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable	Expi Date	iration	Title	Amount of Number of Shares		(Instr. 4)	3)		
Deferred Stock Units	(1)	07/31/2006		A		944.4444		(2)		(2)	Common Stock	944.444	\$22.5	9,962.7882	. D		

Explanation of Responses:

- 1. Each stock unit is equal in value to one share of Lear Corporation common stock
- 2. The deferred stock units were accrued under the Lear Corporation Outside Directors Compensation Plan pursuant to a deferral election (with respect to the director's cash retainer and meeting fees) and are generally to be paid out in cash upon the earlier of either Mr. Spalding's retirement as a director of Lear Corporation or a change in control of Lear Corporation.

Remarks:

/s/ Karen M. Rosbury, as Attorney-in-Fact 08/02/2006

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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