FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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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]									ionship of all applical Director	Reporting Person(s) to Issuer alle) 10% Owner				
					3. Date of Earliest Transaction (Month/Day/Year) 04/28/2006									Officer (g below)	give title		Other (sp below)	ecify	
(Street) SOUTHFIELD MI 48034 (City) (State) (Zip)				4	4. If Amendment, Date of Original Filed (Month/Day/Year)								Indivi ne) X	Form filed by More than One Reporting Person Form filed by More than One Reporting Person					
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
1. Title of Security (Instr. 3) 2. Transa Date (Month/D				te	Execution Date		Date,	, Transaction Dispo			ities Acquir d Of (D) (Ins				Form: ly (D) or		Direct IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
								Code	v	Amount	Amount (A) or (D)		.	Transaction(s) (Instr. 3 and 4)				1130.4)	
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)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction 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 of Securities Underlying Derivative Security (Instr. 3 and 4)			B. Price of Derivative Security Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)		10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercisab		xpiration ate	Title	Amount Number Shares							
Deferred Stock Units	(1)	04/28/2006		A		834.3895		(2)		(2)	Common Stock	834.38	95	\$23.67	9,018.34	138	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 05/02/2006 Attorney-in-Fact

** 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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