FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

Simoncini Matthew	Oncini Matthew (First) (Middle) Requiring Statement (Month/Day/Year) 02/24/2005		3. Issuer Name and Ticker or Trading Symbol LEAR CORP [LEA]					
			Relationship of Reporting Perso (Check all applicable) Director	on(s) to Issuer	(Mon	5. If Amendment, Date of Original Filed (Month/Day/Year)		
			X Officer (give title below) Other (specify below)			6. Individual or Joint/Group Filing (Check Applicable Line)		
(Street)			VP of Global Fi	nance	X	Form filed by	y One Reporting Person	
SOUTHFIELD MI 48034						Form filed by Reporting Pe	y More than One erson	
(City) (State) (Zip)								
1	Table I - Non-Derivative Securities Beneficially Owned							
1. Title of Security (Instr. 4)			. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownershi Form: Direct or Indirect ((Instr. 5)	t (D) (Instr.	ure of Indirect Beneficial Ownership 5)		
(e.			e Securities Beneficially		- >			
\ - ·	g., pats, oa	iis, waiia	nts, options, convertible	securities	5)			
1. Title of Derivative Security (Instr. 4)	2. Date Exerc Expiration Da (Month/Day/)	cisable and	3. Title and Amount of Securit Underlying Derivative Securit	ies	4. Conversion or Exercise	5. Ownership Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)	
	2. Date Exerc	cisable and	3. Title and Amount of Securit Underlying Derivative Securit	ies	4. Conversion	Ownership	Beneficial Ownership	
	2. Date Exerc Expiration Da (Month/Day/\)	cisable and ate /ear)	3. Title and Amount of Securit Underlying Derivative Securit	Amount or Number	4. Conversion or Exercise Price of Derivative	Ownership Form: Direct (D) or Indirect	Beneficial Ownership	
1. Title of Derivative Security (Instr. 4)	2. Date Exerc Expiration Da (Month/Day/\) Date Exercisable	cisable and ate Year) Expiration Date	3. Title and Amount of Securit Underlying Derivative Securit Title	Amount or Number of Shares	4. Conversion or Exercise Price of Derivative Security	Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	Beneficial Ownership	
Title of Derivative Security (Instr. 4) Restricted Stock Units	2. Date Exerc Expiration Da (Month/Day/) Date Exercisable	cisable and ate (Year) Expiration Date	3. Title and Amount of Securit Underlying Derivative Securit Title Common Stock	Amount or Number of Shares 3,368.39	4. Conversion or Exercise Price of Derivative Security	Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	Beneficial Ownership	
1. Title of Derivative Security (Instr. 4) Restricted Stock Units Restricted Stock Units	2. Date Exerc Expiration Da (Month/Day/N	Expiration Date	3. Title and Amount of Securit Underlying Derivative Securit Title Common Stock Common Stock	Amount or Number of Shares 3,368.39 2,553.32	4. Conversion or Exercise Price of Derivative Security	Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	Beneficial Ownership	
1. Title of Derivative Security (Instr. 4) Restricted Stock Units Restricted Stock Units Restricted Stock Units	2. Date Exerc Expiration Date (Month/Day/N) Date Exercisable (1) (3) (4)	Expiration Date (1) (3) (4)	3. Title and Amount of Securit Underlying Derivative Securit Title Common Stock Common Stock Common Stock	Amount or Number of Shares 3,368.39 2,553.32 2,618.49	4. Conversion or Exercise Price of Derivative Security (2) (2)	Ownership Form: Direct (D) or Indirect (I) (Instr. 5) D D	Beneficial Ownership	
1. Title of Derivative Security (Instr. 4) Restricted Stock Units Restricted Stock Units Restricted Stock Units Restricted Stock Units	2. Date Exerc Expiration Da (Month/Day/\) Date Exercisable (1) (3) (4) (5)	Expiration Date (1) (3) (4) (5)	3. Title and Amount of Securit Underlying Derivative Securit Title Common Stock Common Stock Common Stock Common Stock	Amount or Number of Shares 3,368.39 2,553.32 2,618.49 2,800	4. Conversion or Exercise Price of Derivative Security (2) (2) (2) (2)	Ownership Form: Direct (D) or Indirect (I) (Instr. 5) D D D	Beneficial Ownership	
1. Title of Derivative Security (Instr. 4) Restricted Stock Units Restricted Stock Units Restricted Stock Units Restricted Stock Units Restricted Stock Units	2. Date Exerc Expiration Date (Month/Day/) Date Exercisable (1) (3) (4) (5) (6)	Expiration Date (1) (3) (4) (5)	3. Title and Amount of Securit Underlying Derivative Securit Title Common Stock Common Stock Common Stock Common Stock Common Stock Common Stock	Amount or Number of Shares 3,368.39 2,553.32 2,618.49 2,800 5,050	4. Conversion or Exercise Price of Derivative Security (2) (2) (2) (2) (2) (2)	Ownership Form: Direct (D) or Indirect (I) (Instr. 5) D D D D	Beneficial Ownership	

Explanation of Responses:

- 1. The restricted stock units were accrued under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election. Generally, units settle approximately three years from the date of grant; however, a participant may elect to defer settlement of units beyond three years. Mr. Simoncini has not, as of the date of this filing, elected to defer settlement of his 2003 units beyond 2006.
- 2. 1-for-1
- 3. The restricted stock units were accrued under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election. Generally, units settle approximately three years from the date of grant; however, a participant may elect to defer settlement of units beyond three years. Mr. Simoncini has not, as of the date of this filing, elected to defer settlement of his 2004 units beyond 2007.
- 4. The restricted stock units were accrued under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election. Generally, units settle approximately three years from the date of grant; however, a participant may elect to defer settlement of units beyond three years. Mr. Simoncini has not, as of the date of this filing, elected to defer settlement of his 2005 units beyond 2008.
- 5. The restricted stock units were granted on November 13, 2003 under the Lear Corporation Long-Term Stock Incentive Plan. One-half of the units vest and settle three years from the date of grant, and onehalf of the units vest and settle five years from the date of grant.
- 6. The restricted stock units were granted on November 11, 2004 under the Lear Corporation Long-Term Stock Incentive Plan. One-half of the units vest and settle three years from the date of grant, and onehalf of the units vest and settle five years from the date of grant.
- 7. The restricted stock units were granted on December 2, 2005 under the Lear Corporation Long-Term Stock Incentive Plan. One-half of the units vest and settle two years from the date of grant, and one-half of the units vest and settle four years from the date of grant.
- 8. The Stock Appreciation Rights (SARs) were granted under the Long-Term Stock Incentive Plan and have a term of 7 years from the date of grant. One-third of the SARs vest on each of the first three anniversaries of the grant date.

Remarks:

/s/ Karen Rosbury, as attorney-03/03/2005 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 5 (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.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

The undersigned hereby grants

Know all men by these presents, that the undersigned hereby constitutes and appoints each of Daniel A. Ninivaggi, Daniel G. Gordon, Laurie M. Harlow, Karen M. Rosbury, Bruce A. Toth, Elizabeth A. Nemeth, Erik B. Lundgren, Maria C. Guiao and Mary Mooney signing singly, the undersigned's true and lawful attorney-in-fact to:

- 1. execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of Lear Corporation (the "Company"), (i) Forms 3, 4, 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934, as amended, and the rules thereunder, and (ii) Forms 144 in accordance with the Securities Act of 1933, as amended, and the rules thereunder;
- 2. do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4, 5 or Form 144 and timely file such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- 3. take
 any other action of any type whatsoever in connection with the
 foregoing
 which, in the opinion of such attorney-in-fact, may be of
 benefit to, in
 the best interest of, or legally required by, the
 undersigned, it being
 understood that the documents executed by such
 attorney-in-fact on behalf
 of the undersigned pursuant to this Power of
 Attorney shall be in such form
 and shall contain such terms and
 conditions as such attorney-in-fact may
 approve in such
 attorney-in-fact's discretion.

to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934 or Rule 144 of the Securities Act of 1933.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, 5 and Form 144 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

ΙN

WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 23rd day of February, 2006.

/S/ Matthew Simoncini

Matthew Simoncini

STATE OF MICHIGAN

COUNTY OF WAYNE

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this 23rd day of February, 2006, Matthew Simoncini personally appeared before me, and acknowledged that he executed the foregoing instrument for the purposes therein contained.

IN

WITNESS WHEREOF, I have hereunto set my hand and official seal.

/S/ Karen M. Rosbury

Rosbut y

Karen M. Rosbury, Notary Public Wayne County, MI acting in Oakland County, MI

My Commission Expires: 04/15/2012