

**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): **August 16, 2005**

LEAR CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
State or other jurisdiction of incorporation)

1-11311
(Commission File Number)

13-3386776
(IRS Employer Identification Number)

21557 Telegraph Road, Southfield, MI
(Address of principal executive offices)

48034
(Zip Code)

(248) 447-1500
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Section 7 — Regulation FD

Item 7.01 Regulation FD Disclosure

On August 16, 2005, Lear Corporation delivered a letter to the Chief Executive Officer of Collins & Aikman Corporation (“Collins & Aikman”) in connection with Collins & Aikman’s ongoing bankruptcy proceedings. A copy of the letter is attached hereto as Exhibit 99.1 and incorporated herein by reference.

The information contained in Exhibit 99.1 shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Section 9 — Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

99.1 Letter dated August 16, 2005 from Lear Corporation to Collins & Aikman Corporation, furnished herewith.

SIGNATURE

Pursuant to the requirements of the Exchange Act, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

LEAR CORPORATION,
a Delaware corporation

Date: August 16, 2005

By: /s/ Daniel A. Ninivaggi
Name: Daniel A. Ninivaggi
Title: Senior Vice President, Secretary and
General Counsel

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Letter dated August 16, 2005 from Lear Corporation to Collins & Aikman Corporation, furnished herewith.

[Lear Corporation Letterhead]

August 16, 2005

Mr. Frank Macher
President & Chief Executive Officer
Collins & Aikman Corporation
250 Stephenson Highway
Troy, MI 48083

Dear Mr. Macher:

We have indicated to your financial advisors our interest in pursuing discussions regarding a possible transaction with Collins & Aikman Corporation and its affiliates (collectively, "Collins & Aikman") that would serve the best interests of our respective stakeholders, as well as other constituencies, including our mutual customers.

Based on recent press reports, we understand that Plastech Engineered Products, Inc. ("Plastech") has recently submitted an acquisition proposal to Collins & Aikman. If Collins & Aikman intends to consider Plastech's offer or any other transaction proposal, we would welcome the opportunity to participate in that process. As you know, we have recently announced plans to explore strategic alternatives with respect to our interior components/systems business. One potentially attractive alternative, among others, would be for each company to contribute some or all of their respective interiors businesses to a newly-formed joint venture. In this regard, Lear is as well positioned as any other potential bidder to raise third-party equity financing if necessary to complete a transaction. We request that Lear be given access to the information reasonably necessary to develop a specific transaction structure and proposal and, in any event, no less and no later access than has been or will be provided to Plastech or any other prospective bidder.

Lear Corporation is a leading global supplier of automotive interior systems, with net sales of approximately \$17 billion in 2004. Under the right conditions, we believe that Lear would be able to complete a mutually beneficial transaction within an acceptable timeframe. Moreover, we have the industry knowledge, management infrastructure and experience to effect a smooth transition for the benefit of Collins & Aikman's customers and employees.

We understand the constraints under which Collins & Aikman is operating and the interests of Collins & Aikman's stakeholders in consummating a transaction that maximizes value with minimal execution risk. We are prepared to dedicate the internal and external resources necessary to evaluate a possible transaction, and we have already engaged financial, legal and other advisors.

We look forward to hearing from you regarding Collins & Aikman's intended process for providing information to, and evaluating transaction proposals from, interested parties. In the meantime, we would be pleased to answer any questions you may have regarding this expression of interest.

Very truly yours,

/s/ David C. Wajsgras

David C. Wajsgras
Executive Vice President &
Chief Financial Officer

cc: Robert E. Rossiter
Stephen F. Cooper