

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* <u>ICAHN CARL C ET AL</u>  (Last) (First) (Middle) <u>C/O ICAHN ASSOCIATES CORP.</u> <u>767 FIFTH AVENUE, 47TH FLOOR</u>  (Street) <u>NEW YORK NY 10153</u>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>LEAR CORP [ LEA ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  Director <input checked="" type="checkbox"/> 10% Owner  Officer (give title below) <input checked="" type="checkbox"/> Other (specify below)  See footnotes 1-5
	3. Date of Earliest Transaction (Month/Day/Year) <u>07/16/2007</u>	
		6. Individual or Joint/Group Filing (Check Applicable Line)  <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> 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. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock, par value \$0.01 per share ("Common Stock")	07/16/2007		J <sup>(6)</sup>		335,570	A	\$37.25 <sup>(6)</sup>	12,330,514	I	See Footnotes <sup>(1)(2)</sup> (3)(4)(5)

**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. 8)	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)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
						Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person\*  
ICAHN CARL C ET AL  
 (Last) (First) (Middle)  
C/O ICAHN ASSOCIATES CORP.  
767 FIFTH AVENUE, 47TH FLOOR  
 (Street)  
NEW YORK NY 10153  
 (City) (State) (Zip)

1. Name and Address of Reporting Person\*  
HIGH RIVER LIMITED PARTNERSHIP  
 (Last) (First) (Middle)  
C/O ICAHN ASSOCIATES CORP.  
767 FIFTH AVENUE, 47TH FLOOR  
 (Street)  
NEW YORK NY 10153  
 (City) (State) (Zip)

1. Name and Address of Reporting Person\*  
KOALA HOLDING LLC  
 (Last) (First) (Middle)

C/O ICAHN ASSOCIATES CORP.  
767 FIFTH AVENUE, 47TH FLOOR

(Street)

NEW YORK NY 10153

(City)

(State)

(Zip)

1. Name and Address of Reporting Person\*

Icahn Partners Master Fund LP

(Last) (First) (Middle)

C/O ICAHN ASSOCIATES CORP.  
767 FIFTH AVENUE, 47TH FLOOR

(Street)

NEW YORK NY 10153

(City)

(State)

(Zip)

1. Name and Address of Reporting Person\*

ICAHN PARTNERS LP

(Last) (First) (Middle)

C/O ICAHN ASSOCIATES CORP.  
767 FIFTH AVENUE, 47TH FLOOR

(Street)

NEW YORK NY 10153

(City)

(State)

(Zip)

1. Name and Address of Reporting Person\*

AMERICAN REAL ESTATE HOLDINGS L P

(Last) (First) (Middle)

C/O ICAHN ASSOCIATES CORP.  
767 FIFTH AVENUE, 47TH FLOOR

(Street)

NEW YORK NY 10153

(City)

(State)

(Zip)

#### Explanation of Responses:

1. High River Limited Partnership ("High River") directly beneficially owns 659,860 shares of Common Stock, Koala Holding LP ("Koala") directly beneficially owns 1,739,131 shares of Common Stock, Icahn Partners LP ("Icahn Partners") directly beneficially owns 4,069,718 shares of Common Stock, Icahn Partners Master Fund LP ("Icahn Master") directly beneficially owns 5,526,235 shares of Common Stock, and AREP Car Holdings Corp. ("AREP Car") directly beneficially owns 335,570 shares of Common Stock. Barberrry Corp. ("Barberrry") is the sole member of Hopper Investments LLC ("Hopper") and the sole stockholder of Koala Holding GP Corp. ("Koala GP"). Hopper is the general partner of High River and Koala GP is the general partner of Koala. CCI Onshore Corp. ("CCI Onshore") is the general partner of Icahn Onshore LP ("Icahn Onshore"), which is the general partner of Icahn Partners.

2. CCI Offshore Corp. ("CCI Offshore") is the general partner of Icahn Offshore LP ("Icahn Offshore"), which is the general partner of Icahn Master. Beckton Corp. ("Beckton") is the sole stockholder of American Property Investors, Inc. ("API"), which is the general partner of each of American Real Estate Partners, L.P. ("AREP") and American Real Estate Holdings Limited Partnership ("AREH"). Carl C. Icahn is the indirect holder of approximately 90% of the outstanding depository units of AREP. AREP holds a 99% limited partnership interest in AREH and AREH is the sole stockholder of AREP Car. Barberrry, CCI Onshore, CCI Offshore and Beckton are 100 percent owned by Carl C. Icahn. As such, Mr. Icahn is in a position indirectly to determine the investment and voting decisions made by all of the foregoing entities.

3. The foregoing entities, together with Mr. Icahn, are sometimes referred to collectively in this Form 3 as the "Reporting Persons." Each of Hopper and Barberrry, by virtue of their relationship to High River, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the shares of Common Stock which High River owns. Each of Hopper and Barberrry disclaim beneficial ownership of such shares except to the extent of their pecuniary interest therein. Barberrry, by virtue of its relationship to Koala, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the shares of Common Stock which Koala owns. Barberrry disclaims beneficial ownership of such shares except to the extent of its pecuniary interest therein.

4. Each of Icahn Onshore and CCI Onshore, by virtue of their relationship to Icahn Partners, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the shares of Common Stock which Icahn Partners owns. Each of Icahn Onshore and CCI Onshore disclaim beneficial ownership of such shares except to the extent of their pecuniary interest therein. Each of Icahn Offshore and CCI Offshore, by virtue of their relationship to Icahn Master, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the shares of Common Stock which Icahn Master owns. Each of Icahn Offshore and CCI Offshore disclaim beneficial ownership of such shares except to the extent of their pecuniary interest therein.

5. Each of AREH, API and Beckton, by virtue of their relationship to AREP Car, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the shares of Common Stock which AREP Car owns. Each of AREH, API and Beckton disclaim beneficial ownership of such shares except to the extent of their pecuniary interest therein. Mr. Icahn, by virtue of his relationship to Barberrry, Hopper, High River, Koala, CCI Onshore, Icahn Onshore, Icahn Partners, CCI Offshore, Icahn Offshore, Icahn Master, Beckton, API, AREH and AREP Car, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the shares of Common Stock which High River, Koala, Icahn Partners, Icahn Master and AREP Car own. Mr. Icahn disclaims beneficial ownership of such shares except to the extent of his pecuniary interest therein.

6. On July 16, 2007, the Agreement and Plan of Merger, dated as of February 9, 2007, as amended, by and among Lear, AREP Car and AREP Car Acquisition Corp., terminated automatically pursuant to its terms because the requisite vote of Lear's shareholders in favor of the proposed merger contemplated thereby was not obtained prior to 5:00 p.m., Eastern Time, on July 16, 2007, thereby entitling AREP Car to receive, among other things, 335,570 shares of Common Stock valued at \$37.25 per share.

/s/ Carl C. Icahn

07/18/2007

\*\* 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.

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.