



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

August 18, 2006

Mr. James H. Vandenberghe  
Vice Chairman and Chief Financial Officer  
Lear Corporation  
21557 Telegraph Road  
Southfield, Michigan 48034

**RE: Form 10-K for the Fiscal Year ended December 31, 2005  
Form 10-Q for the Fiscal Quarter ended April 1, 2006  
File No. 1-11311**

Dear Mr. Vandenberghe:

We have completed our review of your Form 10-K reports and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, Rufus Decker, the undersigned, at (202) 551-3769.

Sincerely,

Rufus Decker  
Branch Chief