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**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**Amendment No. 1**

to

**Form S-4**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

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**Lear Corporation**

*(Exact name of Registrant as specified in its charter)*

**Delaware**

*(State or other jurisdiction of incorporation or organization)*

**13-3386776**

*(IRS Employer Identification No.)*

**and subsidiary guarantors:**

**Lear Operations Corporation**

**Lear Seating Holdings Corp. #50**

**Lear Corporation EEDS and Interiors**

**Lear Technologies, LLC**

**Lear Midwest Automotive, Limited Partnership**

**Lear Automotive (EEDS) Spain S.L.**

**Lear Corporation Mexico, S.A. de C.V.**

*(Exact name of Registrants as specified in their respective charters)*

**Delaware**

**38-3265872**

**Delaware**

**38-2929055**

**Delaware**

**38-2446360**

**Delaware**

**52-2133836**

**Delaware**

**61-1317467**

**Spain**

**38-3384976**

**Mexico**

**CIN830323-T75**

*(State or other jurisdiction of incorporation or organization)*

*(IRS Employer Identification No.)*

**2531**

*(Primary Standard Industrial Classification Code Number)*

**Daniel A. Ninivaggi**  
**Senior Vice President, Secretary**  
**and General Counsel**  
**Lear Corporation**

**21557 Telegraph Road**  
**Southfield, Michigan 48034**  
**(248) 447-1500**

**21557 Telegraph Road**  
**Southfield, Michigan 48034**  
**(248) 447-1500**

*(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)*

*(Name, address, including zip code, and telephone number, including area code, of agent for service)*

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**Copies to:**

**John L. MacCarthy, Esq.**

**Winston & Strawn LLP**  
**35 W. Wacker Drive**  
**Chicago, Illinois 60601**  
**(312) 558-5600**

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**Approximate date of commencement of proposed sale to public:** As soon as practicable after this Registration Statement has become effective.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

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**The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until this Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.**



**EXCHANGE OFFER**  
**for**  
**All Outstanding**  
**5 3/4% Senior Notes Due 2014**  
**of**  
**Lear Corporation**  
**and**  
**Related Subsidiary Guarantees**

**THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON APRIL 1, 2005, UNLESS EXTENDED.**

**TERMS OF THE EXCHANGE OFFER**

- Lear is offering to exchange 5 3/4% Series B Senior Notes due 2014, which have been registered under the Securities Act of 1933, for all of its original unregistered 5 3/4% Senior Notes due 2014.
- The exchange notes, like the original notes, will be senior unsecured obligations of Lear. Lear's obligations under the original notes are, and its obligations under the exchange notes will be, fully and unconditionally guaranteed on a senior unsecured basis by several of Lear's wholly-owned subsidiaries that guarantee Lear's obligations under its Senior Credit Facilities.
- The terms of the exchange notes are identical in all respects to the terms of the original notes for which they are being exchanged, except that the registration rights and related liquidated damages provisions, and the transfer restrictions, applicable to the original notes are not applicable to the exchange notes.
- Subject to the satisfaction or waiver of specified conditions, Lear will exchange the applicable exchange notes for all original notes that are validly tendered and not withdrawn prior to the expiration of the exchange offer.
- You may withdraw tenders of original notes at any time prior to the expiration of the exchange offer.
- Lear will not receive any proceeds from the exchange offer.

**See "Risk factors," beginning on page 9, for a discussion of certain factors that should be considered before tendering your original notes in the exchange.**

**Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined whether this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.**

This Prospectus is dated March 4, 2005.

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You should rely on the information contained in this prospectus or to which we have referred you or any other information you deem relevant in making your decision to tender. We have not authorized anyone to provide you with information that is different than the information contained or incorporated by reference in this prospectus. This prospectus may only be used where it is legal to sell these securities.

## PROSPECTUS SUMMARY

This summary highlights selected information from this prospectus. This summary includes a summary of what we believe are the material terms of the exchange offer and the exchange notes. We urge you to carefully read and review the entire prospectus and the other documents to which it refers to fully understand the terms of the exchange notes and the exchange offer. When we use the terms “Lear,” “we,” “us” and “our,” unless otherwise indicated or the context otherwise requires, we are referring to Lear Corporation and its consolidated subsidiaries.

### Lear

#### General

We are one of the world’s largest automotive interior systems suppliers based on net sales. Our net sales have grown from \$12.4 billion for the year ended December 31, 1999, to \$17.0 billion for the year ended December 31, 2004. The major source of our internal growth has been new program awards. We supply every major automotive manufacturer in the world, including General Motors, Ford, DaimlerChrysler, BMW, PSA, Fiat, Volkswagen, Renault-Nissan, Mazda, Toyota, Subaru and Hyundai.

We have capabilities in all five principal segments of the automotive interior market: seat systems; instrument panels and cockpit systems; overhead systems; door panels; and flooring and acoustic systems. We are also one of the leading global suppliers of automotive electrical distribution systems. As a result of these capabilities, we can offer our customers fully integrated automotive interiors, including electronic products and electrical distribution systems. We were awarded the first-ever total interior integrator program by General Motors for the 2006 Cadillac DTS and Buick Lucerne models. As a total interior integrator, we work closely with the customer on the design and have lead or sole responsibility for the engineering, component/ module sourcing, manufacturing and delivery of the automotive interiors for these two passenger cars.

We are focused on delivering high-quality automotive interior systems and components to our customers on a global basis. In order to realize substantial cost savings and improved product quality and consistency, automotive manufacturers are requiring their suppliers to manufacture automotive interior systems and components in multiple geographic markets. In recent years, we have followed our customers and expanded our operations significantly in Europe, Central America, South Africa and Asia. As a result of our efforts to expand our worldwide operations, our net sales outside of North America have grown from \$4.3 billion in 1999 to \$7.7 billion in 2004.

#### Strategy

Our principal objective is to expand our position as a leading global supplier and integrator of automotive interior systems, including seat, interior and electrical systems. We pursue this objective by focusing on the needs of our customers.

Our customers face continuing competitive pressures to improve quality and functionality at a lower cost and to reduce time to market and capital needs. These trends have resulted in automotive manufacturers seeking fewer independent suppliers to provide complete automotive interior systems. We believe that the criteria for selection of automotive interior systems suppliers are not only cost, quality, technology, delivery and service but also, increasingly, worldwide presence and full-service capabilities.

Specific elements of our strategy include:

- Enhance strong relationships with our customers by focusing on customer service, quality and cost;
- Expand our business in Asian markets and with Asian automotive manufacturers worldwide;
- Improve European business structure and expand European market share;
- Capitalize on systems and integration opportunities;

- Leverage electronic capabilities and invest in product technology and design capability;
- Maintain flexible and efficient cost structure; and
- Strategic acquisitions.

Our principal executive offices are located at 21557 Telegraph Road, Southfield, Michigan 48034. Our telephone number at that location is (248) 447-1500.

**Summary of the Terms of the Exchange Offer**

<b>General</b>	<p>On August 3, 2004, Lear completed a private offering of the original notes, which consisted of \$400,000,000 aggregate principal amount of its 5 3/4% Senior Notes due 2014. In connection with the private offering, Lear entered into a registration rights agreement in which it agreed, among other things, to deliver this prospectus to you and to complete an exchange offer for the original notes.</p>
<b>The exchange offer</b>	<p>Lear is offering to exchange up to \$400,000,000 aggregate principal amount of its 5 3/4% Series B Senior Notes due 2014 which have been registered under the Securities Act for a like aggregate principal amount of its original unregistered 5 3/4% Senior Notes due 2014.</p> <p>Original notes may be tendered only in \$1,000 increments. Subject to the satisfaction or waiver of specified conditions, Lear will exchange the applicable exchange notes for all original notes that are validly tendered and not withdrawn prior to the expiration of the exchange offer. Lear will cause the exchange to be effected promptly after the expiration of the exchange offer.</p>
<b>Resales</b>	<p>Based on interpretations by the staff of the Securities and Exchange Commission, Lear believes that exchange notes issued in the exchange offer may be offered for resale, resold, or otherwise transferred by you, without compliance with the registration and prospectus delivery requirements of the Securities Act, if:</p> <ul style="list-style-type: none"><li>• you acquire the exchange notes in the ordinary course of your business;</li><li>• you are not engaging in and do not intend to engage in a distribution of the exchange notes;</li><li>• you do not have an arrangement or understanding with any person to participate in a distribution of the exchange notes; and</li><li>• you are not an affiliate of Lear within the meaning of Rule 405 under the Securities Act.</li></ul> <p>If you are an affiliate of Lear, or are engaging in or intend to engage in, or have any arrangement or understanding with any person to participate in, a distribution of the exchange notes:</p> <ul style="list-style-type: none"><li>• you cannot rely on the applicable interpretations of the staff of the Securities and Exchange Commission; and</li><li>• you must comply with the registration and prospectus delivery requirements of the Securities Act in connection with any resale transaction.</li></ul> <p>If you are a broker or dealer seeking to receive exchange notes for your own account in exchange for original notes that you acquired as a result of market-making or other trading activities, you must acknowledge that you will deliver this prospectus in connection with any offer to resell, resale, or other transfer of the exchange notes that you receive in the exchange offer.</p>

<b>Expiration date</b>	The exchange offer will expire at 5:00 p.m., New York City time, on Friday, April 1, 2005, unless extended by Lear.
<b>Withdrawal</b>	You may withdraw the tender of your original notes at any time prior to the expiration of the exchange offer. Lear will return to you any of your original notes that are not accepted for exchange for any reason, without expense to you, promptly after the expiration or termination of the exchange offer.
<b>Interest on the exchange notes and the original notes</b>	Each exchange note will accrue interest from the date of the completion of the exchange offer. Accrued and unpaid interest on the original notes exchanged in the exchange offer will be paid on the first interest payment date for the exchange notes to the holders on the relevant record date of the exchange notes issued in respect of the original notes being exchanged. Interest on the original notes being exchanged in the exchange offer shall cease to accrue on the date of the completion of the exchange offer.
<b>Conditions to the exchange offer</b>	The exchange offer is subject to customary conditions. Lear may assert or waive these conditions in its sole discretion. See “The exchange offer — Conditions to the exchange offer.”
<b>Exchange agent</b>	BNY Midwest Trust Company is serving as exchange agent for the exchange offer.
<b>Procedures for tendering original notes</b>	<p>Any holder of original notes that wishes to tender original notes must cause the following to be transmitted to and received by the exchange agent no later than 5:00 p.m., New York City time, on the expiration date:</p> <ul style="list-style-type: none"><li>• The certificates representing the tendered original notes or, in the case of a book-entry tender, a confirmation of the book-entry transfer of the tendered original notes into the exchange agent’s account at The Depository Trust Company, as book-entry transfer facility;</li><li>• A properly completed and duly executed letter of transmittal in the form accompanying this prospectus or, at the option of the tendering holder in the case of a book-entry tender, an agent’s message in lieu of such letter of transmittal; and</li><li>• Any other documents required by the letter of transmittal.</li></ul>
<b>Guaranteed delivery procedures</b>	Any holder of original notes that cannot cause the original notes or any other required documents to be transmitted to and received by the exchange agent before 5:00 p.m., New York City time, on the expiration date, may tender original notes according to the guaranteed delivery procedures set forth in “The exchange offer — Guaranteed delivery procedures.”
<b>Special procedures for beneficial owners</b>	If you are the beneficial owner of original notes that are registered in the name of your broker, dealer, commercial bank, trust company, or other nominee, and you wish to participate in the exchange offer, you should promptly contact the person through which you beneficially own your original notes and instruct that



	person to tender original notes on your behalf. See “The exchange offer — Procedures for tendering.”
<b>Representations of tendering holders</b>	By tendering original notes pursuant to the exchange offer, each holder will make the representations to Lear described in “The exchange offer — Procedures for tendering.”
<b>Acceptance of original notes and delivery of exchange notes</b>	Subject to the satisfaction or waiver of the conditions to the exchange offer, Lear will accept for exchange any and all original notes that are properly tendered and not withdrawn prior to 5:00 p.m., New York City time, on the expiration date. Lear will cause the exchange to be effected promptly after the expiration of the exchange offer.
<b>U.S. federal income tax considerations</b>	The exchange of original notes for exchange notes pursuant to the exchange offer generally will not be a taxable event for U.S. federal income tax purposes. See “Certain United States federal income tax considerations.”
<b>Use of proceeds</b>	Lear will not receive any proceeds from the issuance of exchange notes pursuant to the exchange offer. Lear will pay all expenses incident to the exchange offer.

**Consequences of Exchanging or Failure to Exchange Original Notes**

**Pursuant to the Exchange Offer**

**Holders that are not broker-dealers**

Generally, if you are not an “affiliate” of Lear within the meaning of Rule 405 under the Securities Act, upon the exchange of your original notes for exchange notes pursuant to the exchange offer, you will be able to offer your exchange notes for resale, resell your exchange notes and otherwise transfer your exchange notes without compliance with the registration and prospectus delivery provisions of the Securities Act.

This is true so long as you have acquired the exchange notes in the ordinary course of your business, you have no arrangement with any person to participate in a distribution of the exchange notes and neither you nor any other person is engaging in or intends to engage in a distribution of the exchange notes.

**Holders that are broker-dealers**

A broker-dealer who acquired original notes directly from us cannot exchange those original notes in the exchange offer.

Otherwise, each broker-dealer that receives exchange notes for its own account in exchange for original notes must acknowledge that it will deliver a prospectus in connection with any resale of the exchange notes. You should read “Plan of distribution” for a more detailed discussion of these requirements.

**Failure to exchange**

Upon consummation of the exchange offer, holders that were not prohibited from participating in the exchange offer and did not tender their original notes will not have any registration rights under the registration rights agreement with respect to such nontendered original notes. Accordingly, nontendered original notes will continue to remain outstanding and continue to be subject to the significant restrictions on transfer described in the legend on them. The nontendered original notes will continue to accrue interest. We do not intend to register the original notes under the Securities Act.

### Summary of the Terms of the Exchange Notes

The exchange notes will evidence the same debt as the original notes for which they are being exchanged. The exchange notes and the original notes will be governed by the same indenture. Except where the context requires otherwise, references in this prospectus to “notes,” or “securities” are references to both original notes and exchange notes, as the case may be.

<b>Issuer</b>	Lear Corporation.
<b>Securities offered</b>	\$400,000,000 principal amount of 5 3/4% Series B Senior Notes due 2014.
<b>Maturity date</b>	August 1, 2014.
<b>Interest payment dates</b>	February 1 and August 1 of each year commencing on August 1, 2005.
<b>Ranking</b>	The exchange notes will be senior unsecured obligations and will rank equal in right of payment with all of our existing and future unsubordinated unsecured indebtedness. Indebtedness under our Senior Credit Facilities (as defined under “Description of exchange notes”) is secured by the pledge of all or a portion of the capital stock of certain of our subsidiaries. The exchange notes will not have the benefit of such pledges. In addition, the exchange notes will effectively rank junior in right of payment behind any existing or future secured debt to the extent of the value of the assets securing such debt. The exchange notes will also effectively rank junior in right of payment to all obligations of our subsidiaries which do not guarantee the exchange notes with respect to the assets of those subsidiaries and effectively rank junior in right of payment behind current and future secured debt of the guarantors to the extent of the value of the assets securing such debt.
<b>Guarantees</b>	The exchange notes will be guaranteed on a senior unsecured basis by each of our subsidiaries that guarantee our Senior Credit Facilities and our existing senior notes. In the event that any such subsidiary ceases to be a guarantor under our Senior Credit Facilities and the existing senior notes, such subsidiary will be released as a guarantor of the exchange notes. Pursuant to the Senior Credit Facilities, we currently have the right to release the guarantees of the Senior Credit Facilities. Such a release would cause the release of the guarantees of our existing senior notes and the exchange notes.
<b>Optional redemption</b>	We may redeem all or part of the exchange notes, at our option, at any time, at the redemption price equal to the greater of (a) 100% of the principal amount of the exchange notes to be redeemed, and (b) the sum of the present values of the remaining scheduled payments of principal and interest thereon from the redemption date to the maturity date discounted to the redemption date on a semiannual basis at the Treasury Rate plus 20 basis points, in each case, together with any accrued and unpaid interest to but excluding the date of redemption. See “Description of the exchange notes — Optional redemption.”

**Restrictive covenants**

We will issue the exchange notes under an indenture among us, the guarantors and BNY Midwest Trust Company, as trustee. The indenture will limit our ability and the ability of our restricted subsidiaries to create liens and engage in sale and lease-back transactions. The indenture will also limit our ability to engage in mergers and consolidations or to transfer all or substantially all of our assets. These covenants are subject to a number of important exceptions and limitations, which are described under the heading “Description of the exchange notes — Certain covenants.”

## RISK FACTORS

*You should consider carefully the following risks in addition to all of the other information included or incorporated by reference in this prospectus, including the section entitled "Forward-looking statements," before deciding whether to participate in the exchange offer. The risk factors set forth below, with the exception of the last risk factor, are generally applicable to the original notes as well as the exchange notes.*

### Risks Related to the Exchange Offer

*If you fail to exchange your original notes for exchange notes, you will no longer have any registration rights with respect to your original notes.*

Upon the completion of the exchange offer, if you were not prohibited from participating in the exchange offer and you did not tender your original notes, you will no longer have any registration rights with respect to the original notes you still hold. These original notes are privately placed securities and will remain subject to the restrictions on transfer contained in the legend on the notes. In general, you cannot sell or offer to sell the original notes without complying with these restrictions, unless the original notes are registered under the Securities Act and applicable state securities laws. We do not intend to register the original notes under the Securities Act.

### Risks Related to Us

*A decline in automotive sales could reduce our sales and harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.*

Demand for our products is directly related to automotive vehicle production. Automotive sales and production can be affected by general economic or industry conditions, labor relations issues, regulatory requirements, trade agreements and other factors. Automotive production in North America and Europe, our largest markets where most of our operations are located, has declined between 1999 and 2004. Numerous factors beyond our control could lead to a further decline in automotive production in these markets. Automotive industry conditions in North America and Europe continue to be challenging. In North America, the industry is characterized by significant overcapacity, fierce competition and significant pension and healthcare liabilities for the domestic automakers. North American automakers have recently announced production cuts which significantly impact several of our key platforms. In Europe, the market structure is relatively fragmented with significant overcapacity, and several of our key platforms have experienced production declines. Any decline in automotive production levels, particularly with respect to models for which we are a significant supplier, could reduce our sales and harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.

*The loss of business from a major customer could reduce our sales and harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.*

General Motors and Ford, two of the largest automotive manufacturers in the world, together accounted for approximately 43% of our net sales in 2004, excluding net sales to Opel, Saab, Volvo, Jaguar and Land Rover, which are affiliates of General Motors or Ford. Inclusive of their respective affiliates, General Motors and Ford accounted for approximately 31% and 24%, respectively, of our net sales in 2004. In recent years, General Motors and Ford have experienced declining market shares in North America. A loss of significant business from General Motors or Ford, including a loss of business resulting from a decline in the market share of either of these customers, would be harmful to our business and our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes. In addition, no assurances can be given that we will be successful in expanding our business with Asian automotive manufacturers.

***The discontinuation of, the loss of business with respect to or a lack of commercial success of a particular vehicle model for which we are a significant supplier could reduce our sales and harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.***

Although we have purchase orders from many of our customers, these purchase orders generally provide for the supply of a customer's annual requirements for a particular model and assembly plant, renewable on a year-to-year basis, rather than for the purchase of a specific quantity of products. Therefore, the discontinuation of, the loss of business with respect to or a lack of commercial success of a particular vehicle model for which we are a significant supplier could reduce our sales and harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.

***Our substantial international operations make us vulnerable to risks associated with doing business in foreign countries.***

As a result of our global presence, a significant portion of our revenues and expenses are denominated in currencies other than U.S. dollars. In addition, we have manufacturing and distribution facilities in many foreign countries, including countries in Asia, Eastern and Western Europe and Central and South America. International operations are subject to certain risks inherent in doing business abroad, including:

- exposure to local economic conditions;
- expropriation and nationalization;
- foreign exchange rate fluctuations and currency controls;
- withholding and other taxes on remittances and other payments by subsidiaries;
- investment restrictions or requirements;
- export and import restrictions; and
- increases in working capital requirements related to long supply chains.

Expanding our business in Asian markets and our business relationships with Asian automotive manufacturers are important elements of our strategy. In addition, our strategy includes expanding our manufacturing operations in lower-cost regions. As a result, our exposure to the risks described above may be greater in the future. The likelihood of such occurrences and their potential effect on us vary from country to country and are unpredictable. However, any such occurrences could be harmful to our business and our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.

***High raw material costs may continue to have a significant adverse impact on our profitability.***

Higher costs for certain raw materials, principally steel, resins and diesel fuel, had a significant adverse impact on our operating results in 2004 and will continue to negatively impact our profitability in 2005. While we have developed strategies to mitigate or partially offset the impact of higher raw material costs, we cannot assure you that such measures will be successful. In addition, no assurances can be given that the magnitude and duration of these cost increases or any future cost increases will not have a larger adverse impact on our profitability and consolidated financial position than currently anticipated.

***A significant labor dispute involving us or one or more of our customers or suppliers or that could otherwise affect our operations could reduce our sales and harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.***

Most of our employees and a substantial number of the employees of our largest customers and suppliers are members of industrial trade unions and are employed under the terms of collective bargaining agreements. Virtually all of our unionized facilities in the United States and Canada have a separate agreement with the union that represents the workers at such facilities, with each such agreement having an expiration date that is

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independent of other collective bargaining agreements. Collective bargaining agreements covering approximately 60% of our unionized workforce of approximately 82,000 employees, including approximately 16% of our unionized workforce in the United States and Canada, are scheduled to expire during 2005. A labor dispute involving us or any of our customers or suppliers or that could otherwise affect our operations, or the inability by us or any of our customers or suppliers to negotiate an extension of a collective bargaining agreement covering a large number of employees upon its expiration, could reduce our sales and harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes. Significant increases in labor costs as a result of the renegotiation of collective bargaining agreements could also be harmful to our business and our profitability and thereby make it more difficult for us to make payments under our indebtedness, including the exchange notes.

***Adverse developments affecting one or more of our major suppliers could harm our profitability.***

We obtain components and other products and services from numerous tier II automotive suppliers and other vendors throughout the world. In certain instances, it would be difficult and expensive for us to change suppliers of products and services that are critical to our business. Certain of our suppliers are financially distressed or may become financially distressed. Any significant disruption in our supplier relationships, including certain relationships with sole-source suppliers, could harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.

***A significant product liability lawsuit, warranty claim or product recall involving us or one of our major customers could harm our profitability.***

In the event that our products fail to perform as expected and such failure results in, or is alleged to result in, bodily injury and/or property damage or other losses, we may be subject to product liability lawsuits and other claims. In addition, we are a party to warranty-sharing and other agreements with our customers related to our products. These customers may seek contribution or indemnification from us for all or a portion of the costs associated with product liability and warranty claims, recalls or other corrective actions involving our products. These types of claims could significantly harm our profitability, thereby making it more difficult for us to make payments under our indebtedness, including the exchange notes.

***We are involved from time to time in legal proceedings and commercial or contractual disputes, which could have an adverse impact on our profitability and consolidated financial position.***

We are involved in legal proceedings and commercial or contractual disputes that, from time to time, are significant. These are typically claims that arise in the normal course of business including, without limitation, commercial or contractual disputes, including disputes with our suppliers, intellectual property matters, personal injury claims and employment matters. No assurances can be given that such proceedings and claims will not have a material adverse effect on our profitability and consolidated financial position.

***Because a significant portion of our borrowings bear interest at variable rates, an increase in interest rates would reduce our profitability and thereby make it more difficult for us to make payments under our indebtedness, including the exchange notes.***

Since a significant portion of our borrowings are at variable rates of interest, we will be vulnerable to increases in interest rates, which would reduce our profitability and thereby make it more difficult for us to make payments under our indebtedness, including the exchange notes.

***Despite current indebtedness levels, we and our subsidiaries may still be able to incur substantially more debt. This could further exacerbate the risks described above. Secured indebtedness and borrowings by subsidiaries that are not guarantors will be effectively senior to the exchange notes.***

We and our subsidiaries will not be restricted by the original notes indenture or the exchange notes indenture from incurring additional indebtedness. As of December 31, 2004, we had additional unused borrowing availability under our primary credit facility of approximately \$1.6 billion and significant additional

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borrowing availability under other working capital and revolving credit facilities. If new debt is added to our current debt levels, an even greater portion of our cash flows will be needed to satisfy our debt service obligations. As a result, we would be more vulnerable to general adverse economic and industry conditions and the other risks associated with high levels of indebtedness described above. The risks could limit our ability to make payment on the exchange notes.

The exchange notes are unsecured and therefore will be effectively subordinated to any existing or future secured indebtedness to the extent of the value of the assets securing such indebtedness. In addition, the exchange notes will be effectively subordinated to the obligations of any of our subsidiaries that are not guarantors of the exchange notes with respect to the assets of those subsidiaries and effectively rank junior in right of payment behind current and future secured debt of the guarantors to the extent of the value of the assets securing such debt. As of December 31, 2004, we and the guarantors of the exchange notes had \$25.0 million of secured indebtedness outstanding. In addition, as of December 31, 2004, the total liabilities of our subsidiaries which are not guarantors of the exchange notes were \$2.8 billion. See "Description of the exchange notes."

***We depend upon cash from our subsidiaries. Therefore, if we do not receive dividends or other distributions from our subsidiaries, it could be more difficult for us to make payments under our indebtedness, including the exchange notes.***

A substantial portion of our revenue and operating income is generated by our wholly owned subsidiaries. Accordingly, we are dependent on the earnings and cash flows of, and dividends and distributions or advances from, our subsidiaries to provide the funds necessary to meet our debt service obligations. We utilize certain cash flows of our foreign subsidiaries to satisfy obligations locally. Our obligations under the exchange notes will be, and our obligations under our Senior Credit Facilities and other senior notes are, guaranteed by certain of our subsidiaries, but such guarantees may be released under certain circumstances. See "Description of the exchange notes — Guarantees."

***You may have no effective remedy against our former auditors Arthur Andersen LLP.***

Our consolidated financial statements for the years ended December 31, 2001 and 2000, were audited by Arthur Andersen LLP, independent public accountants. On June 15, 2002, Arthur Andersen LLP was convicted of federal obstruction of justice charges. On August 31, 2002, Arthur Andersen LLP ceased practicing before the SEC. Holders of our securities may have no effective remedy against Arthur Andersen LLP in connection with a material misstatement or omission in any of our financial statements audited by Arthur Andersen LLP.

Arthur Andersen LLP did not participate in the preparation of this prospectus or the registration statement of which it is a part, did not reissue its audit report with respect to the financial statements incorporated in this prospectus or the registration statement of which it is a part and did not consent to the inclusion in such prospectus and registration statement of its audit report. As a result, holders of the exchange notes may have no effective remedy against Arthur Andersen LLP in connection with a material misstatement or omission in the financial information audited by Arthur Andersen LLP. In addition, even if such holders were able to assert such a claim, as a result of its conviction on federal obstruction of justice charges and other lawsuits, Arthur Andersen LLP may fail or otherwise have insufficient assets to satisfy claims made by investors that might arise under federal securities laws or otherwise with respect to the financial information it has audited.

### **Risks Related to the Exchange Notes**

***A court may void the guarantees of the exchange notes or subordinate the guarantees to other obligations of the subsidiary guarantors, which would make it less likely that payments will be made under the exchange notes.***

Although standards may vary depending on the applicable law, generally under U.S. federal bankruptcy law and comparable provisions of state fraudulent transfer laws, if a court were to find that, among other



things, at the time any guarantor of the exchange notes incurred the debt evidenced by its guarantee of the exchange notes, such guarantor either:

- was insolvent or rendered insolvent by reason of such incurrence;
- was engaged or about to engage in a business or transaction for which that guarantor's remaining assets constituted unreasonably small capital;
- was a defendant in an action for money damages, or had a judgment for money damages docketed against it, if in either case, after a final judgment, the judgment were unsatisfied; or
- intended to incur, or believed that it would incur, debts beyond its ability to pay such debts as they mature;

and

- that guarantor received less than reasonably equivalent value or fair consideration for the incurrence of such debt; or
- incurred such debt or made related distributions or payments with the intent of hindering, delaying or defrauding creditors,

there is a risk that the guarantee of that guarantor could be voided by such court, or claims by holders of the exchange notes under that guarantee could be subordinated to other debts of that guarantor. In addition, any payment by that guarantor pursuant to its guarantee could be required to be returned to that guarantor, or to a fund for the benefit of the creditors of that guarantor.

The measures of insolvency for purposes of the foregoing considerations will vary depending upon the law applied in any proceeding. Generally, however, a guarantor of the exchange notes would be considered insolvent if:

- the sum of its debts, including contingent liabilities, was greater than the saleable value of all of its assets at a fair valuation; or
- the present fair saleable value of its assets was less than the amount that would be required to pay its probable liability on its existing debts, including contingent liabilities, as they become absolute and mature; or
- it could not pay its debts as they become due.

In addition, two of our guarantors, Lear Automotive (EEDS) Spain S.L. and Lear Corporation Mexico, S.A. de C.V., are organized outside the United States and it is possible that a foreign court would apply local law as to the enforceability of all or a portion of the terms of the guarantee of such guarantor. In addition, it may be more difficult for the holders of the exchange notes to enforce judgments against foreign subsidiary guarantors than it would be against domestic subsidiary guarantors.

Pursuant to our Senior Credit Facilities, we currently have the right to release the guarantees of our Senior Credit Facilities. Such a release would cause the release of the guarantees of our existing senior notes and the exchange notes. Upon such a release, the obligations under the exchange notes will be effectively subordinated to the liabilities of all of our subsidiaries.

***You cannot be sure that an active trading market will develop for the exchange notes, which could make it more difficult for holders of the exchange notes to sell their exchange notes and/or result in a lower price at which holders would be able to sell their exchange notes.***

There is currently no established trading market for the exchange notes, and there can be no assurance as to the liquidity of any markets that may develop for the exchange notes, the ability of the holders of the exchange notes to sell their exchange notes or the price at which such holders would be able to sell their exchange notes. If such a market were to exist, the exchange notes could trade at prices that may be lower than the initial market values thereof depending on many factors, including prevailing interest rates and our

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business performance. We do not intend to apply for the listing of the original notes or the exchange notes on any securities exchange in the United States or elsewhere. Certain of the initial purchasers in the private offering of the original notes have advised us that they currently make a market in the original notes, as permitted by applicable laws and regulations, and that they intend to make a market in the exchange notes. However, none of the initial purchasers are obligated to do so, and any market making with respect to the exchange notes may be discontinued at any time without notice. In addition, such market making activity may be limited during the pendency of the exchange offer or the effectiveness of a shelf registration statement in lieu thereof. See “Plan of distribution.”

## INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

We file annual, quarterly and current reports, proxy statements and other information with the SEC. Such reports, proxy statements and other information can be inspected and copied at the SEC's Public Reference Room at 450 Fifth Street, N.W., Washington, D.C. 20549. Information relating to the operation of the Public Reference Room may be obtained by calling the SEC at 1-800-SEC-0330. The SEC maintains an Internet site that contains reports, proxy and information statements and other information regarding issuers that file electronically with the SEC. The address of the SEC's Internet site is <http://www.sec.gov>.

Our website address is <http://www.lear.com>. We make available on our website, free of charge, the periodic reports that we file with or furnish to the SEC, as well as all amendments to these reports, as soon as reasonably practicable after such reports are filed with or furnished to the SEC. Other than the documents specifically incorporated by reference into this prospectus, the information on our website is not a part of this prospectus.

In addition, reports, proxy statements and other information concerning us may also be inspected at the offices of the New York Stock Exchange, Inc., 20 Broad Street, New York, New York 10005.

The reports and other documents referred to below shall be deemed to be incorporated by reference in and made a part of this prospectus.

We incorporate by reference into this prospectus:

- Annual Report on Form 10-K for the year ended December 31, 2004;
- Current Report on Form 8-K dated February 10, 2005;
- Current Report on Form 8-K dated March 1, 2005; and
- Any future filings which we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, until the expiration or termination of the exchange offer.

We will make available free of charge, upon request, copies of this prospectus and any document incorporated by reference in this prospectus, other than exhibits to those documents that are not specifically incorporated by reference into those documents, by writing or telephoning Lear Corporation, 21557 Telegraph Road, P.O. Box 5008, Southfield, Michigan 48086-5008, Attention: Investor Relations, tel. (248) 447-1500. To ensure timely delivery, please make your request as soon as practicable and, in any event, no later than five business days prior to the expiration of the exchange offer.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained herein (or in any subsequently filed document which is also incorporated or deemed incorporated by reference herein) modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this prospectus.

Lear and the guarantors have filed with the SEC a registration statement under the Securities Act of 1933, with respect to the exchange notes to be issued in the exchange offer. This prospectus does not contain all of the information set forth in the registration statement and the exhibits and schedules thereto, to which reference is hereby made. Statements made in this prospectus as to the contents of any contract, agreement or other document referred to are not necessarily complete. With respect to each such contract, agreement or other document filed as an exhibit to the registration statement or to a document incorporated by reference herein, reference is hereby made to the exhibit for a more complete description of the matter involved and each such statement shall be deemed qualified in its entirety by such reference.

## FORWARD-LOOKING STATEMENTS

This prospectus contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21 E of the Securities Exchange Act of 1934. When used in this prospectus, the words "will," "may," "designed to," "outlook,"

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“believe,” “should,” “anticipate,” “plan,” “expect,” “intend,” “estimate” and similar expressions generally identify these forward-looking statements. You are cautioned that any statements contained or incorporated in this prospectus which address operating performance, events or developments that we expect or anticipate may occur in the future, including statements related to business opportunities, awarded sales contracts and net income per share growth or statements expressing views about future operating results, are forward-looking statements. Because these forward-looking statements are subject to risks and uncertainties, actual results may differ materially from the expectations expressed in the forward-looking statements. Important factors, risks and uncertainties that may cause actual results to differ from those expressed in our forward-looking statements include, but are not limited to:

- general economic conditions in the markets in which we operate;
- fluctuations in the production of vehicles for which we are a supplier;
- labor disputes involving us or our significant customers or suppliers or that otherwise affect us;
- our ability to achieve cost reductions that offset or exceed customer-mandated selling price reductions;
- the outcome of customer productivity negotiations;
- the impact and timing of program launch costs;
- the costs and timing of facility closures or similar actions;
- increases in our warranty or product liability costs;
- risks associated with conducting business in foreign countries;
- competitive conditions impacting our key customers;
- raw material cost and availability;
- our ability to mitigate the significant impact of recent increases in raw material prices;
- the outcome of legal or regulatory proceedings to which we are or may become a party;
- unanticipated changes in cash flow; and
- other risks, described above in “— Risk factors” and from time to time in our other SEC filings.

We do not assume any obligation to update any of these forward-looking statements.

## USE OF PROCEEDS

The exchange offer is intended to satisfy Lear's obligations under the registration rights agreement that Lear entered into in connection with the private offering of the original notes. Lear will not receive any cash proceeds from the issuance of the exchange notes. The original notes that are surrendered in exchange for the exchange notes will be retired and canceled and cannot be reissued. As a result, the issuance of the exchange notes will not result in any increase or decrease in Lear's indebtedness.

We expect to use the net proceeds received from the original notes for general corporate purposes, including, without limitation, the repayment or repurchase of a portion of our \$600 million 7.96% Senior Notes due in May 2005.

**SUMMARY CONSOLIDATED FINANCIAL INFORMATION**

The following summary consolidated financial information of Lear as of and for the years ended December 31, 2004, 2003, 2002, 2001 and 2000, except for certain information included in “— Other Data” indicated as unaudited, is derived from our consolidated financial statements which have been audited by Ernst & Young LLP, independent registered public accountants (for 2004, 2003 and 2002) and Arthur Andersen LLP, independent auditors (for 2001 and 2000). Our historical results are not necessarily indicative of our results of operations in future periods. We have incorporated by reference our consolidated financial statements as of December 31, 2004 and 2003, and for the years ended December 31, 2004, 2003 and 2002, into this prospectus from our Annual Report on Form 10-K for the fiscal year ended December 31, 2004. The information set forth below is qualified in its entirety by, and should be read in conjunction with, “Management’s Discussion and Analysis of Financial Condition and Results of Operations” and the consolidated financial statements and notes thereto incorporated by reference herein. For a discussion of the risks related to Arthur Andersen LLP’s audit of our financial statements, please see “Risk Factors — Risks Related to Us — You may have no effective remedy against our former auditors Arthur Andersen LLP.”

	As of or for the Year Ended December 31,				
	2004	2003	2002	2001(1)	2000(2)
	(In millions)(3)				
<b>Statement of Income Data:</b>					
Net sales	\$16,960.0	\$15,746.7	\$14,424.6	\$13,624.7	\$14,072.8
Gross profit	1,402.1	1,346.4	1,260.3	1,034.8	1,450.1
Selling, general and administrative expenses	633.7	573.6	517.2	514.2	524.8
Amortization of goodwill	—	—	—	90.2	89.9
Interest expense	165.5	186.6	210.5	254.7	316.2
Other expense, net(4)	52.7	52.0	64.1	85.8	47.2
Income before provision for income taxes and cumulative effect of a change in accounting principle	550.2	534.2	468.5	89.9	472.0
Provision for income taxes	128.0	153.7	157.0	63.6	197.3
Income before cumulative effect of a change in accounting principle	422.2	380.5	311.5	26.3	274.7
Cumulative effect of a change in accounting principle, net of tax(5)	—	—	298.5	—	—
Net income	\$ 422.2	\$ 380.5	\$ 13.0	\$ 26.3	\$ 274.7
<b>Balance Sheet Data:</b>					
Current assets	\$ 4,372.0	\$ 3,375.4	\$ 2,507.7	\$ 2,366.8	\$ 2,828.0
Total assets	9,944.4	8,571.0	7,483.0	7,579.2	8,375.5
Current liabilities	4,647.9	3,582.1	3,045.2	3,182.8	3,371.6
Long-term debt	1,866.9	2,057.2	2,132.8	2,293.9	2,852.1
Stockholders’ equity	2,730.1	2,257.5	1,662.3	1,559.1	1,600.8
<b>Other Data:</b>					
Cash flows from operating activities	\$ 675.9	\$ 586.3	\$ 545.1	\$ 829.8	\$ 753.1
Cash flows from investing activities	\$ (472.5)	\$ (346.8)	\$ (259.3)	\$ (201.1)	\$ (225.1)
Cash flows from financing activities	\$ 166.1	\$ (158.6)	\$ (295.8)	\$ (645.5)	\$ (523.8)
Capital expenditures	\$ 429.0	\$ 375.6	\$ 272.6	\$ 267.0	\$ 322.3
Ratio of earnings to fixed charges(6) (unaudited)	3.7x	3.4x	3.0x	1.3x	2.4x
North American content per vehicle(7) (unaudited)	\$ 588	\$ 593	\$ 579	\$ 572	\$ 553

As of or for the Year Ended December 31,

	2004	2003	2002	2001(1)	2000(2)
			(In millions)(3)		
North American vehicle production(8) (unaudited)	15.7	15.9	16.4	15.5	17.2
European content per vehicle(9) (unaudited)	\$ 354	\$ 310	\$ 247	\$ 233	\$ 224
European vehicle production(10) (unaudited)	18.7	18.2	18.1	18.3	18.4
Western European content per vehicle(11) (unaudited)	\$ 379	\$ 324	\$ 257	\$ 240	\$ 235
Western European vehicle production(12) (unaudited)	16.3	16.3	16.4	16.7	16.5

- (1) Results include the effect of \$149.2 million of restructuring and other charges (\$110.2 million after tax), \$90.2 million of goodwill amortization (\$83.2 million after tax), \$13.0 million of premium and write-off of deferred financing fees related to the prepayment of debt (\$7.9 million after tax) and a \$15.0 million net loss on the sale of certain businesses and other non-recurring transactions (\$15.7 million after tax).
- (2) Results include \$89.9 million of goodwill amortization (\$82.9 million after tax) and the effect of a \$3.2 million net gain on the sale of our sealants and foam rubber business, the sale of certain foreign businesses and other non-recurring transactions (\$1.9 million loss after tax).
- (3) Except for ratios, North American content per vehicle, European content per vehicle and Western European content per vehicle.
- (4) Includes state and local non-income related taxes, foreign exchange gains and losses, minority interests in consolidated subsidiaries, equity in net income of affiliates, gains and losses on the sales of fixed assets and other miscellaneous income and expense.
- (5) The cumulative effect of a change in accounting principle results from goodwill impairment charges recorded in conjunction with the adoption of Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets."
- (6) "Fixed charges" consist of interest on debt, amortization of deferred financing fees and that portion of rental expenses representative of interest. "Earnings" consist of income before provision for income taxes, minority interests in consolidated subsidiaries, equity in the undistributed net income of affiliates, fixed charges and cumulative effect of a change in accounting principle.
- (7) "North American content per vehicle" is our net sales in North America divided by estimated total North American vehicle production. Content per vehicle data excludes business conducted through non-consolidated joint ventures. Content per vehicle data for 2003 has been updated to reflect actual production levels.
- (8) "North American vehicle production" includes car and light truck production in the United States, Canada and Mexico, as provided by J.D. Power and Associates. Production data for 2003 has been updated to reflect actual production levels.
- (9) "European content per vehicle" is our net sales in Europe divided by estimated total European vehicle production. Content per vehicle data excludes business conducted through non-consolidated joint ventures. Content per vehicle data for 2003 has been updated to reflect actual production levels.
- (10) "European vehicle production" includes car and light truck production in Austria, Belgium, Bosnia, Finland, France, Germany, Hungary, Italy, Kazakhstan, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Turkey, the Ukraine and the United Kingdom as provided by J.D. Power and Associates. Production data for 2003 has been updated to reflect actual production levels.
- (11) "Western European content per vehicle" is our net sales in Western Europe divided by estimated total Western European vehicle production. Content per vehicle data excludes business conducted through non-consolidated joint ventures. Content per vehicle data for 2003 has been updated to reflect actual production levels.
- (12) "Western European vehicle production" includes car and light truck production in Austria, Belgium, France, Germany, Italy, the Netherlands, Portugal, Spain, Sweden and the United Kingdom, as provided by J.D. Power and Associates. Production data for 2003 has been updated to reflect actual production levels.

## THE EXCHANGE OFFER

### Introduction

Lear hereby offers to exchange its 5 3/4% Series B Senior Notes due 2014, which have been registered under the Securities Act, for a like principal amount of its original unregistered 5 3/4% Senior Notes due 2014. The exchange offer is subject to terms and conditions set forth in this prospectus and the accompanying letter of transmittal. Holders may tender some or all of their original notes pursuant to the exchange offer. However, original notes tendered in the exchange offer must be in denominations of \$1,000 or any integral multiple of \$1,000.

As of the date of this prospectus, \$400,000,000 aggregate principal amount of the original unregistered 5 3/4% Senior Notes due 2014 are outstanding. This prospectus, together with the letter of transmittal, is first being sent to holders of original notes on or about March 4, 2005.

### Terms of the Exchange Offer

On the terms and subject to the conditions set forth in this prospectus and in the accompanying letter of transmittal, Lear will accept for exchange pursuant to the exchange offer original notes that are validly tendered and not withdrawn prior to the expiration date. As used in this prospectus, the term "expiration date" means 5:00 p.m., New York City time, on Friday, April 1, 2005. However, if Lear, in its sole discretion, extends the period of time for which the exchange offer is open, the term "expiration date" will mean the latest time and date to which Lear shall have extended the expiration of the exchange offer.

The exchange offer is subject to the conditions set forth in "— Conditions to the exchange offer." Lear reserves the right, but will not be obligated, to waive any or all of the conditions to the exchange offer.

Lear reserves the right, at any time or from time to time, to extend the period of time during which the exchange offer is open by giving written notice of such extension to the exchange agent and by making a public announcement of such extension. There can be no assurance that Lear will exercise its right to extend the exchange offer. During any extension period, all original notes previously tendered will remain subject to the exchange offer and may be accepted for exchange by Lear. Assuming the prior satisfaction or waiver of the conditions to the exchange offer, Lear will accept for exchange, and exchange, promptly after the expiration date, in accordance with the terms of the exchange offer, all original notes validly tendered pursuant to the exchange offer and not withdrawn prior to the expiration date. Any original notes not accepted by Lear for exchange for any reason will be returned without expense to the tendering holder promptly after the expiration or termination of the exchange offer.

Lear reserves the right, at any time or from time to time, to:

- (1) terminate the exchange offer, and not to accept for exchange any original notes not previously accepted for exchange, upon the occurrence of any of the events set forth in "— Conditions to the exchange offer," by giving written notice of such termination to the exchange agent, and
- (2) waive any conditions or otherwise amend the exchange offer in any respect, by giving written notice to the exchange agent.

An extension, termination, or amendment of the exchange offer will be followed as promptly as practicable by public announcement, the announcement in the case of an extension to be issued no later than 9:00 a.m., New York City time, on the next business day after the previously scheduled expiration date. Without limiting the manner in which Lear may choose to make any public announcement, Lear will have no obligation to make or communicate any such announcement otherwise than by issuing a release to a newspaper of general circulation in the City of New York or as otherwise may be required by law.

Holders of original notes do not have any appraisal or dissenters' rights under the General Corporation Law of the State of Delaware, the indenture, or the supplemental indenture in connection with the exchange offer. Lear intends to conduct the exchange offer in accordance with the applicable requirements of the



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Securities Act, the Exchange Act, and the rules and regulations of the Securities and Exchange Commission promulgated under those Acts.

### Procedures for Tendering

Except as set forth below, any holder of original notes that wishes to tender original notes must cause the following to be transmitted to and received by BNY Midwest Trust Company, the exchange agent, at the address set forth below under “— Exchange agent” no later than 5:00 p.m., New York City time, on the expiration date:

- The certificates representing the tendered original notes or, in the case of a book-entry tender as described below, a confirmation of the book-entry transfer of the tendered original notes into the exchange agent’s account at The Depository Trust Company, as book-entry transfer facility;
- A properly completed and duly executed letter of transmittal in the form accompanying this prospectus or, at the option of the tendering holder in the case of a book-entry tender, an agent’s message in lieu of such letter of transmittal; and
- Any other documents required by the letter of transmittal.

The Depository Trust Company is referred to as “DTC” or the “book-entry transfer facility.”

The method of delivery of original notes, letters of transmittal, and all other required documents is at your election and risk. If the delivery is by mail, Lear recommends that you use registered mail, properly insured, with return receipt requested. In all cases, you should allow sufficient time to assure timely delivery. You should not send letters of transmittal or certificates representing original notes to Lear.

Any beneficial owner of original notes that are registered in the name of a broker, dealer, commercial bank, trust company, or other nominee who wishes to participate in the exchange offer should promptly contact the person through which it beneficially owns such original notes and instruct that person to tender original notes on behalf of such beneficial owner.

Any registered holder of original notes that is a participant in DTC’s Book-Entry Transfer Facility system may tender original notes by book-entry delivery by causing DTC to transfer the original notes into the exchange agent’s account at DTC in accordance with such book-entry transfer facility’s procedures for such transfer. However, a properly completed and duly executed letter of transmittal in the form accompanying this prospectus or an agent’s message, and any other required documents, must nonetheless be transmitted to and received by the exchange agent at the address set forth below under “— Exchange agent” prior to the expiration date. **Delivery of Documents to DTC in accordance with its procedures does not constitute delivery to the exchange agent.**

The term “agent’s message” means a message, transmitted by a book-entry transfer facility, and received by the exchange agent and forming a part of a confirmation of the book-entry tender of their original notes into the exchange agent’s account at the book-entry transfer facility, which states that the book-entry transfer facility has received an express acknowledgment from each participant tendering through such book-entry transfer facility’s Automated Tender Offer Program, or ATOP, that the participant has received and agrees to be bound by, and makes the representations and warranties contained in, the letter of transmittal and that Lear may enforce the letter of transmittal against the participant.

Signatures on a letter of transmittal or a notice of withdrawal, as the case may be, must be guaranteed unless the original notes surrendered for exchange are tendered:

- by a registered holder of the original notes who has not completed the box entitled “Special Issuance Instructions” or “Special Delivery Instructions” on the letter of transmittal; or
- for the account of an eligible institution.

In the event that signatures on a letter of transmittal or a notice of withdrawal, as the case may be, are required to be guaranteed, the guarantees must be made by a firm that is an eligible institution — including most banks, savings and loan associations, and brokerage houses — that is a participant in the Securities

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Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program, or the Stock Exchanges Medallion Program.

If the letter of transmittal is signed by a person or persons other than the registered holder or holders of the original notes, the letter of transmittal must be accompanied by a written instrument or instruments of transfer or exchange in a form satisfactory to Lear, in its sole discretion, and duly executed by the registered holder or holders with the signature guaranteed by an eligible institution. Certificates representing the original notes must be endorsed or accompanied by appropriate powers of attorney, in either case signed exactly as the name or names of the registered holder or holders appear on the certificates representing the original notes.

If the letter of transmittal or any certificates representing original notes, instruments of transfer or exchange, or powers of attorney are signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations, or others acting in a fiduciary or representative capacity, the persons should so indicate when signing, and, unless waived by Lear, proper evidence satisfactory to Lear of their authority to so act must be submitted.

By tendering original notes pursuant to the exchange offer, each holder will represent to Lear that, among other things:

- the holder has full power and authority to tender, sell, assign, transfer, and exchange the original notes tendered;
- when such original notes are accepted by Lear for exchange, Lear will acquire good and unencumbered title to the original notes, free and clear of all liens, restrictions, charges, encumbrances, and adverse claims;
- the exchange notes acquired pursuant to the exchange offer are being acquired in the ordinary course of business of the person receiving the exchange notes, whether or not the person is the holder of the original notes;
- neither the holder nor any such other person is engaging in or intends to engage in a distribution of the exchange notes;
- neither the holder nor any such other person has an arrangement or understanding with any person to participate in a distribution of the exchange notes; and
- neither the holder nor any such other person is an affiliate of Lear, or if either is an affiliate, it will comply with the registration and prospectus delivery requirements of the Securities Act.

In addition, each broker-dealer that is to receive exchange notes for its own account in exchange for original notes must represent that such original notes were acquired by such broker-dealer as a result of market-making activities or other trading activities, and must acknowledge that it will deliver a prospectus that meets the requirements of the Securities Act in connection with any resale of the exchange notes. The letter of transmittal states that by so acknowledging and by delivering a prospectus, a broker-dealer will not be deemed to admit that it is an “underwriter” within the meaning of the Securities Act. See “Plan of distribution.”

Lear will interpret the terms and conditions of the exchange offer, including the letter of transmittal and the instructions to the letter of transmittal, and will resolve all questions as to the validity, form, eligibility, including time of receipt, and acceptance of original notes tendered for exchange. Lear’s determinations in this regard will be final and binding on all parties. Lear reserves the absolute right to reject any and all tenders of any particular original notes not properly tendered or to not accept any particular original notes if the acceptance might, in Lear’s or its counsel’s judgment, be unlawful. Lear also reserves the absolute right to waive any defects or irregularities or conditions of the exchange offer as to any particular original notes either before or after the expiration date, including the right to waive the ineligibility of any holder who seeks to tender original notes in the exchange offer.

Unless waived, any defects or irregularities in connection with tenders of original notes for exchange must be cured within such reasonable period of time as Lear determines. Neither Lear, the exchange agent, nor any other person will be under any duty to give notification of any defect or irregularity with respect to any tender

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of original notes for exchange, nor will any of them incur any liability for any failure to give notification. Any original notes received by the exchange agent that are not properly tendered and as to which the irregularities have not been cured or waived will be returned by the exchange agent to the tendering holder, unless otherwise provided in the letter of transmittal, promptly after the expiration date.

### **Acceptance of Original Notes for Exchange; Delivery of Exchange Notes**

Upon satisfaction or waiver of all of the conditions to the exchange offer, Lear will accept, promptly after the expiration date, all original notes that have been validly tendered and not withdrawn, and will issue the applicable exchange notes in exchange for such original notes promptly after its acceptance of such original notes. See “— Conditions to the exchange offer” below.

For purposes of the exchange offer, Lear will be deemed to have accepted validly tendered original notes for exchange when, as, and if Lear has given written notice of such acceptance to the exchange agent.

For each original note accepted for exchange, the holder of the original note will receive an exchange note having a principal amount equal to that of the surrendered original note. The exchange notes will accrue interest from the date of completion of the exchange offer. Holders of original notes that are accepted for exchange will receive accrued and unpaid interest on such original notes to, but not including, the date of completion of the exchange offer. Such interest will be paid on the first interest payment date for the exchange notes and will be paid to the holders on the relevant record date of the exchange notes issued in respect of the original notes being exchanged. Interest on the original notes being exchanged in the exchange offer will cease to accrue on the date of completion of the exchange offer.

In all cases, issuance of exchange notes for original notes that are accepted for exchange pursuant to the exchange offer will be made only after timely receipt by the exchange agent of:

- the certificates representing the original notes, or a timely confirmation of book-entry transfer of the original notes into the exchange agent’s account at the book-entry transfer facility;
- a properly completed and duly executed letter of transmittal, or, in the case of a book-entry tender, an agent’s message; and
- all other required documents.

If any tendered original notes are not accepted for any reason or if original notes are submitted for a greater principal amount than the holder desires to exchange, such unaccepted or non-exchanged original notes will be returned without expense to the tendering holder of the original notes or, if the original notes were tendered by book-entry transfer, the non-exchanged original notes will be credited to an account maintained with the book-entry transfer facility. In either case, the return of such original notes will be effected promptly after the expiration or termination of the exchange offer.

### **Book-Entry Transfer**

The exchange agent has advised Lear that it will establish an account with respect to the original notes at DTC, as book-entry transfer facility, for purposes of the exchange offer within two business days after the date of this prospectus. Any financial institution that is a participant in the book-entry transfer facility’s system must make book-entry delivery of original notes by causing the book-entry transfer facility to transfer the original notes into the exchange agent’s account at the facility in accordance with the facility’s procedures for transfer. However, although delivery of original notes may be effected through book-entry transfer at the facility, a properly completed and duly executed letter of transmittal or an agent’s message, and any other required documents, must nonetheless be transmitted to, and received by, the exchange agent at the address set forth below under “— Exchange agent” prior to the expiration date, unless the holder has strictly complied with the guaranteed delivery procedures described below.

## Guaranteed Delivery Procedures

If a registered holder of original notes desires to tender its original notes, and the original notes are not immediately available, or time will not permit the holder's original notes or other required documents to reach the exchange agent before the expiration date, or the procedure for book-entry transfer described above cannot be completed on a timely basis, a tender may nonetheless be effected if:

- the tender is made through an eligible institution;
- prior to the expiration date, the exchange agent receives from an eligible institution a properly completed and duly executed letter of transmittal, or, in the case of a book-entry tender, an agent's message, and notice of guaranteed delivery, substantially in the form provided by Lear, by facsimile transmission, mail, or hand delivery, (a) setting forth the name and address of the holder of original notes and the amount of original notes tendered, (b) stating that the tender is being made thereby, and (c) guaranteeing that, within three NYSE trading days after the expiration date, the certificates for all physically tendered original notes, in proper form for transfer, or a book-entry confirmation, as the case may be, and any other documents required by the letter of transmittal will be deposited by the eligible institution with the exchange agent; and
- the certificates for all physically tendered original notes, in proper form for transfer, or a book-entry confirmation, as the case may be, and all other documents required by the letter of transmittal, are received by the exchange agent within three NYSE trading days after the expiration date.

## Withdrawal Rights

You may withdraw tenders of original notes at any time prior to 5:00 p.m., New York City time, on the expiration date. Withdrawals may be made of any portion of such original notes in integral multiples of \$1,000 principal amount.

For a withdrawal to be effective, a written notice of withdrawal must be received by the exchange agent at the address or, in the case of eligible institutions, at the facsimile number, set forth below under "— Exchange agent" prior to 5:00 p.m., New York City time, on the expiration date. Any such notice of withdrawal must:

- specify the name of the person who tendered the original notes to be withdrawn;
- identify the original notes to be withdrawn, including the certificate number or numbers and principal amount of the original notes;
- contain a statement that the holder is withdrawing its election to have the original notes exchanged;
- be signed by the holder in the same manner as the original signature on the letter of transmittal by which the original notes were tendered, including any required signature guarantees, or be accompanied by documents of transfer to have the registrar with respect to the original notes (i.e., the trustee) register the transfer of such original notes in the name of the person withdrawing the tender; and
- specify the name in which such original notes are registered, if different from that of the person who tendered the original notes.

If original notes have been tendered pursuant to the procedure for book-entry transfer described above, any notice of withdrawal must specify the name and number of the account at the book-entry transfer facility to be credited with the withdrawn original notes and otherwise comply with the procedures of the facility. All questions as to the validity, form, and eligibility, including time of receipt, of notices of withdrawal will be determined by Lear, whose determination will be final and binding on all parties. Any original notes so withdrawn will be deemed not to have been validly tendered for exchange for purposes of the exchange offer. Properly withdrawn original notes may be retendered by following the procedures described under "— Procedures for tendering" above at any time prior to 5:00 p.m., New York City time, on the expiration date.

**Conditions to the Exchange Offer**

Lear need not exchange any original notes, may terminate the exchange offer or may waive any conditions to the exchange offer or amend the exchange offer, if any of the following conditions have occurred:

- the Securities and Exchange Commission’s staff no longer allows the exchange notes to be offered for resale, resold and otherwise transferred by certain holders without compliance with the registration and prospectus delivery provisions of the Securities Act;
- a government body passes any law, statute, rule or regulation which, in Lear’s opinion, prohibits or prevents the exchange offer; or
- the Securities and Exchange Commission or any state securities authority issues a stop order suspending the effectiveness of the registration statement or initiates or threatens to initiate a proceeding to suspend the effectiveness of the registration statement.

If Lear reasonably believes that any of the above conditions has occurred, it may (1) terminate the exchange offer, whether or not any original notes have been accepted for exchange, (2) waive any condition to the exchange offer or (3) amend the terms of the exchange offer in any respect. Lear’s failure at any time to exercise any of these rights will not waive such rights, and each right will be deemed an ongoing right which may be asserted at any time or from time to time. However, Lear does not intend to terminate the exchange offer if none of the preceding conditions has occurred.

**Exchange Agent**

BNY Midwest Trust Company has been appointed as the exchange agent for the exchange offer. BNY Midwest Trust Company also acts as trustee under the indenture. All executed letters of transmittal should be directed to the exchange agent at the address set forth below. Questions and requests for assistance, requests for additional copies of this prospectus or of the letter of transmittal, and requests for notices of guaranteed delivery should be directed to the exchange agent addressed as follows:

**DELIVERY TO: BNY MIDWEST TRUST COMPANY, EXCHANGE AGENT**

*By Hand or Overnight Delivery  
or by Registered or Certified Mail:*  
Bank of New York  
Corporate Trust Department  
Reorganization Unit  
101 Barclay Street - 7 East  
New York, NY 10286  
Attention: Mrs. Carolle Montreuil

*Facsimile Transmissions:  
(Eligible Institutions Only)*  
(212) 298-1915

*To Confirm by Telephone  
or for Information Call:*  
(212) 815-5920

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**If you deliver the letter of transmittal to an address other than as set forth above or transmit instructions via facsimile other than as set forth above, such delivery or instructions will not be effective.**

**Fees and Expenses**

Lear will not make any payment to brokers, dealers, or others for soliciting acceptances of the exchange offer. Lear will pay the estimated cash expenses to be incurred in connection with the exchange offer. Lear estimates these expenses, excluding the registration fee paid to the Securities and Exchange Commission, will be approximately \$550,000.

**Accounting Treatment**

Lear will not recognize any gain or loss for accounting purposes upon the consummation of the exchange offer. Lear will amortize the expense of the exchange offer over the term of the exchange notes under generally accepted accounting principles.

## Transfer Taxes

Holders who tender their original notes for exchange will not be obligated to pay any related transfer taxes, except that holders who instruct Lear to register exchange notes in the name of, or request that original notes not tendered or not accepted in the exchange offer be returned to, a person other than the registered tendering holder will be responsible for the payment of any applicable transfer taxes on such transfer.

## Restrictions on Transfer of Original Notes

The original notes were originally issued in a transaction exempt from registration under the Securities Act, and may be offered, sold, pledged, or otherwise transferred only:

- in the United States to a person whom the seller reasonably believes is a qualified institutional buyer, as defined in Rule 144A under the Securities Act;
- outside the United States in an offshore transaction in accordance with Rule 904 under the Securities Act;
- pursuant to an exemption from registration under the Securities Act provided by Rule 144, if available; or
- pursuant to an effective registration statement under the Securities Act.

The offer, sale, pledge, or other transfer of original notes must also be made in accordance with any applicable securities laws of any state of the United States, and the seller must notify any purchaser of the original notes of the restrictions on transfer described above. Holders of original notes who do not exchange their original notes for exchange notes pursuant to the exchange offer will continue to be subject to the restrictions on transfer of such original notes. Lear does not currently anticipate that it will register original notes under the Securities Act. See “Risk factors — Risks related to the exchange notes — You cannot be sure that an active trading market will develop for the exchange notes, which could make it more difficult for holders of the exchange notes to sell their exchange notes and/or result in a lower price at which holders would be able to sell their exchange notes.”

## Transferability of Exchange Notes

Based on interpretations by the staff of the Securities and Exchange Commission, as set forth in no-action letters issued to third parties, Lear believes that exchange notes issued pursuant to the exchange offer may be offered for resale, resold, or otherwise transferred by holders that are not affiliates of Lear within the meaning of Rule 405 under the Securities Act, without compliance with the registration and prospectus delivery provisions of the Securities Act if such exchange notes are acquired in the ordinary course of such holders’ business and such holders do not engage in, and have no arrangement or understanding with any person to participate in, a distribution of such exchange notes. However, the Securities and Exchange Commission has not considered the exchange offer in the context of a no-action letter. Lear cannot assure that the staff of the Securities and Exchange Commission would make a similar determination with respect to the exchange offer. If any holder of original notes is an affiliate of Lear or is engaged in or intends to engage in, or has any arrangement or understanding with any person to participate in a distribution of the exchange notes to be acquired pursuant to the exchange offer, such holder:

- cannot rely on the interpretations of the staff of the Securities and Exchange Commission set forth in the no-action letters referred to above; and
- must comply with the registration and prospectus delivery requirements of the Securities Act in connection with any sale or transfer of the original notes or the exchange notes.

Each broker-dealer that is to receive exchange notes for its own account in exchange for original notes must represent that such original notes were acquired by such broker-dealer as a result of market-making activities or other trading activities and must acknowledge that it will deliver a prospectus in connection with any resale of the exchange notes. In addition, to comply with the securities laws of certain jurisdictions, if

applicable, the exchange notes may not be offered or sold unless they have been registered or qualified for sale in such jurisdiction or an exemption from registration or qualification, with which there has been compliance, is available. See “Plan of distribution.”

## DESCRIPTION OF EXCHANGE NOTES

The form and terms of the exchange notes and the original notes are identical in all respects except that the registration rights and related liquidated damages provisions, and the transfer restrictions, applicable to the original notes do not apply to the exchange notes. Except where the context otherwise requires, references below to “notes” or “securities” are references to both original notes and exchange notes, as the case may be.

The exchange notes will be issued under an indenture dated as of August 3, 2004, among us, the guarantors and BNY Midwest Trust Company, as trustee. The following discussion includes a summary of certain material provisions of the indenture and the exchange notes. Because this discussion is a summary, it does not include all of the provisions of the indenture, including the definitions therein of certain terms and those terms made part of the indenture by the Trust Indenture Act of 1939, as amended (the “Trust Indenture Act”) and the exchange notes. You should read the indenture and the exchange notes carefully and in their entirety. Copies of the indenture and the form of the exchange notes have been filed with the registration statement of which this prospectus is a part and are available upon request from us.

In this section entitled “Description of exchange notes,” references to “we,” “us” and “our” refer only to Lear Corporation and not any of its subsidiaries or affiliates.

### General

The exchange notes will consist of \$400,000,000 principal amount of 5 3/4% Series B Senior Notes due 2014.

The exchange notes will mature on August 1, 2014. The exchange notes will bear interest from the date of issuance, at 5 3/4% per annum, payable semiannually on February 1 and August 1 of each year, commencing on August 1, 2005. Interest will be payable to the person in whose name an exchange note (or any predecessor exchange note) is registered, subject to certain exceptions set forth in the indenture, at the close of business on January 15 or July 15, as the case may be, immediately preceding such February 1 or August 1. Interest on the exchange notes will be calculated on the basis of a 360-day year consisting of 12 months of 30 days each.

Principal of and premium, if any, and interest on the exchange notes will be payable, and the exchange notes will be exchangeable and transfers thereof will be registrable, at an office or agency maintained for such purpose in New York, New York (which initially will be the corporate trust office of the trustee) or such other office or agency permitted under the indenture. So long as the exchange notes are represented by global notes, the interest payable on such notes will be paid to Cede & Co., the nominee of DTC, or its registered assigns as the registered owner of such global notes, by wire transfer of immediately available funds on each applicable interest payment date. If any of the exchange notes are no longer represented by global notes, payment of interest thereon may, at our option, be made by check mailed to the address of the person entitled thereto.

The original notes and the exchange notes constitute a single class of securities and will vote and consent together on all matters as one series, and neither the original notes, nor the exchange notes will have the right to vote or consent as a class or series separate from one another on any matter.

The exchange notes will be issued only in registered form without coupons, in denominations of \$1,000 or integral multiples thereof. To the extent described under “— Book-entry; delivery and form” below, the principal of and interest on the exchange notes will be payable and transfer of the exchange notes will be registrable through DTC. No service charge will be made for any registration of transfer or exchange of exchange notes, but we may require payment of a sum sufficient to cover any tax or other governmental charge imposed in connection therewith.

The indenture does not contain any provisions that would limit the ability of us or the guarantors to incur indebtedness or that would require the maintenance of financial ratios or specified levels of net worth or

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liquidity. In addition, the indenture does not contain any provisions that would require us to repurchase or redeem or otherwise modify the terms of any of the exchange notes upon a change in control or other events involving us that may adversely affect the creditworthiness of the exchange notes. However, the indenture does:

- provide that, subject to certain significant exceptions, neither we nor any Restricted Subsidiary will subject its property or assets to any mortgage or other encumbrance unless the notes are secured equally and ratably with such other indebtedness thereby secured; and
- contain certain limitations on the ability of us and our Restricted Subsidiaries to enter into certain sale and lease-back arrangements.

See “— Certain covenants.”

### **Optional Redemption**

The exchange notes will be redeemable as a whole at any time or in part from time to time, at our option, at a redemption price equal to the greater of (i) 100% of the principal amount of such exchange notes and (ii) the sum of the present values of the remaining scheduled payments of principal and interest thereon from the redemption date to the maturity date, discounted to the redemption date on a semiannual basis (assuming a 360-day year consisting of 12 months of 30 days each) at the Treasury Rate plus 20 basis points, in each case, together with any interest accrued but not paid to the date of redemption.

“Treasury Rate” means, with respect to any redemption date for the exchange notes (1) the yield, under the heading which represents the average for the immediately preceding week, appearing in the most recently published statistical release designated “H.15(519)” or any successor publication which is published weekly by the Board of Governors of the Federal Reserve System and which establishes yields on actively traded United States Treasury securities adjusted to constant maturity under the caption “Treasury Constant Maturities,” for the maturity corresponding to the Comparable Treasury Issue (if no maturity is within three months before or after the maturity date for the exchange notes, yields for the two published maturities most closely corresponding to the Comparable Treasury Issue shall be determined and the Treasury Rate shall be interpolated or extrapolated from such yields on a straight line basis, rounding to the nearest month) or (2) if such release (or any successor release) is not published during the week preceding the calculation date or does not contain such yields, the rate per annum equal to the semi-annual equivalent yield to maturity of the Comparable Treasury Issue, calculated using a price for the Comparable Treasury Issue (expressed as a percentage of its principal amount) equal to the Comparable Treasury Price for such redemption date. The Treasury Rate shall be calculated on the third Business Day preceding the redemption date.

“Comparable Treasury Issue” means the United States Treasury security selected by an Independent Investment Banker as having a maturity comparable to the remaining term of the exchange notes to be redeemed that would be utilized, at the time of selection and in accordance with customary financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term of such exchange notes.

“Comparable Treasury Price” means with respect to any redemption date for the exchange notes (1) the average of four Reference Treasury Dealer Quotations for such redemption date, after excluding the highest and lowest of such Reference Treasury Dealer Quotations, or (2) if the Trustee obtains fewer than four such Reference Treasury Dealer Quotations, the average of all such quotations.

“Independent Investment Banker” means one of the Reference Treasury Dealers appointed by the Trustee after consultation with us.

“Reference Treasury Dealer” means J.P. Morgan Securities Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated and two other primary U.S. Government securities dealers in New York City (each, a “Primary Treasury Dealer”) appointed by the Trustee after consultation with us; *provided, however*, that if any of the foregoing shall cease to be a Primary Treasury Dealer, we shall substitute therefor another Primary Treasury Dealer.



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“Reference Treasury Dealer Quotations” means, with respect to each Reference Treasury Dealer and any redemption date, the average, as determined by the Trustee, of the bid and asked prices for the Comparable Treasury Issue (expressed in each case as a percentage of its principal amount) quoted in writing to the Trustee by such Reference Treasury Dealer at 5:00 p.m. (New York City time) on the third Business Day preceding such redemption date.

Notice of redemption will be mailed at least 30 days but no more than 60 days before the redemption date to each holder of exchange notes to be redeemed.

Unless we default in payment of the redemption price, on and after the redemption date, interest will cease to accrue on the exchange notes or portions thereof called for redemption.

### **Ranking**

The exchange notes will be unsecured obligations of Lear, ranking *pari passu* with all other unsecured and unsubordinated indebtedness of Lear, and ranking senior in right of payment to any future subordinated indebtedness of Lear. As of December 31, 2004, we had outstanding approximately \$2,535.1 million of senior indebtedness and \$584.9 million in cash and cash equivalents. In addition, the exchange notes will be structurally subordinated to indebtedness of our subsidiaries other than indebtedness of the guarantors. As of December 31, 2004, the guarantors had outstanding approximately \$14.4 million of indebtedness (excluding indebtedness represented by guarantees of our Senior Credit Facilities, the original notes, our existing senior notes and intercompany debt) and our subsidiaries other than the guarantors had outstanding approximately \$68.1 million of indebtedness.

Indebtedness under our Senior Credit Facilities is secured by pledges of all or a portion of the stock of certain of our subsidiaries, including certain of the guarantors. The exchange notes will not have the benefit of such pledges and the indenture does not contain any restriction upon indebtedness, whether secured or unsecured, that we and our subsidiaries may incur in the future. As of December 31, 2004, the amount of secured indebtedness outstanding (excluding indebtedness under the Senior Credit Facilities) was not significant. Our secured creditors will have a claim on the assets which secure our obligations prior to any claims of holders of the exchange notes against such assets.

### **Guarantees**

Each of certain of our subsidiaries will irrevocably and unconditionally guarantee, on a joint and several basis, the punctual payment when due, whether at stated maturity, by acceleration or otherwise, all of our obligations under the indenture and the exchange notes, including our obligations to pay principal, premium, if any, and interest with respect to the exchange notes. Each of the guarantees shall be a guarantee of payment and not of collection. The obligations of each guarantor under its guarantee are limited to the maximum amount which, after giving effect to all other contingent and fixed liabilities of such guarantor and after giving effect to any collections from or payment made by or on behalf of any other guarantor in respect of the obligations of such other guarantor under its guarantee, can be guaranteed by such guarantor without resulting in the obligations of such guarantor under its guarantee constituting a fraudulent conveyance or fraudulent transfer under applicable federal or state law. Notwithstanding the foregoing, there is a risk that the guarantees will involve a fraudulent conveyance or transfer or otherwise be void, and thus will be unenforceable.

The guarantors on the date of the indenture were Lear Operations Corporation, Lear Seating Holdings Corp. #50, Lear Corporation EEDS and Interiors, Lear Technologies, LLC, Lear Midwest Automotive, Limited Partnership, Lear Automotive (EEDS) Spain S.L. and Lear Corporation Mexico, S.A. de C.V. All of the guarantors of our Senior Credit Facilities and the existing senior notes will be guarantors of the exchange notes. The indenture provides that each subsidiary of Lear that becomes a guarantor under our Senior Credit Facilities or the existing senior notes after the date of the indenture will become a guarantor of the notes. For additional information on the guarantors, refer to Note 15, “Supplemental Guarantor Condensed Consolidating Financial Statements” of our consolidated financial statements for the year ended December 31, 2004, incorporated by reference into this prospectus.

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In the event that a subsidiary that is a guarantor ceases to be a guarantor under our Senior Credit Facilities or the existing senior notes, such subsidiary will also cease to be a guarantor, whether or not a Default or Event of Default is then outstanding, subject to reinstatement as a guarantor in the event that such subsidiary should thereafter become a guarantor under our Senior Credit Facilities or existing senior notes. Pursuant to the terms of the Senior Credit Facilities, we currently have the right to release the guarantees of the Senior Credit Facilities. A subsidiary may cease to be a guarantor upon sale or other disposal of such subsidiary or otherwise. We are not restricted from selling or otherwise disposing of any of the guarantors or any or all of the assets of any of the guarantors.

The indenture provides that if the exchange notes are defeased in accordance with the terms of the indenture, including pursuant to a covenant defeasance, then the guarantors shall be released and discharged of their obligations under the guarantees.

### **Certain Definitions**

The following terms shall have the meanings set forth below.

“Acquired Indebtedness” means Indebtedness of a Person or any of its Restricted Subsidiaries existing at the time such Person becomes a Restricted Subsidiary of Lear or assumed in connection with the acquisition of assets from such Person and not incurred by such Person in contemplation of such Person becoming a Restricted Subsidiary of Lear or such acquisition, and any refinancings thereof.

“Attributable Value” means, in connection with a sale and lease-back transaction, the lesser of (1) the fair market value of the assets subject to such transaction and (2) the present value (discounted at a rate per annum equal to the rate of interest implicit in the lease involved in such sale and lease-back transaction, as determined in good faith by us) of the obligations of the lessee for rental payments during the term of the related lease.

“Closing Date” means the date on which the original notes were issued.

“Consolidated Assets” means at a particular date, all amounts which would be included under total assets on a consolidated balance sheet of Lear and its Restricted Subsidiaries as at such date, determined in accordance with GAAP.

“Financing Lease” means (a) any lease of property, real or personal, the obligations under which are capitalized on a consolidated balance sheet of Lear and its Restricted Subsidiaries and (b) any other such lease to the extent that the then present value of the minimum rental commitment thereunder should, in accordance with GAAP, be capitalized on a balance sheet of the lessee.

“GAAP” means generally accepted accounting principles set forth in the opinions and pronouncements of the Accounting Principles Board of the American Institute of Certified Public Accountants and statements and pronouncements of the Financial Accounting Standards Board or in such other statements by such other entity as have been approved by a significant segment of the accounting profession, which are applicable from time to time.

“Indebtedness” of a Person means all obligations which would be treated as liabilities upon a balance sheet of such Person prepared on a consolidated basis in accordance with GAAP.

“Investment” by any Person means (i) all investments by such Person in any other Person in the form of loans, advances or capital contributions, (ii) all guarantees of Indebtedness or other obligations of any other Person by such Person, (iii) all purchases (or other acquisitions for consideration) by such Person of Indebtedness, capital stock or other securities of any other Person; (iv) all other items that would be classified as investments (including, without limitation, purchases outside the ordinary course of business) on a balance sheet of such Person prepared in accordance with GAAP.

“Lien” means any mortgage, pledge, hypothecation, assignment, deposit arrangement, encumbrance, lien (statutory or other), or preference, priority or other security agreement or preferential arrangement of any

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kind or nature whatsoever (including, without limitation, any conditional sale or other title retention agreement or any Financing Lease having substantially the same economic effect as any of the foregoing).

“Permitted Liens” means:

- (1) Liens for taxes not yet due or which are being contested in good faith by appropriate proceedings;
- (2) statutory Liens of landlords, carriers, warehousemen, mechanics, materialmen, repairmen, suppliers or other like Liens arising in the ordinary course of business;
- (3) pledges or deposits in connection with workers’ compensation, unemployment insurance and other social security legislation, including any Lien securing letters of credit issued in the ordinary course of business in connection therewith and deposits securing liabilities to insurance carriers under insurance and self-insurance programs;
- (4) Liens (other than any Lien imposed by ERISA) incurred on deposits to secure the performance of bids, trade contracts (other than for borrowed money), leases, statutory obligations, surety and appeal bonds, performance bonds, utility payments and other obligations of a like nature incurred in the ordinary course of business;
- (5) easements, rights-of-way, restrictions and other similar encumbrances incurred which, in the aggregate, do not materially interfere with the ordinary conduct of the business of Lear and its Restricted Subsidiaries taken as a whole;
- (6) attachment, judgment or other similar Liens arising in connection with court or arbitration proceedings; provided that the same are discharged, or that execution or enforcement thereof is stayed pending appeal, within 60 days or, in the case of any stay of execution or enforcement pending appeal, within such lesser time during which such appeal may be taken;
- (7) Liens securing obligations (other than obligations representing Indebtedness for borrowed money) under operating, reciprocal easement or similar agreements entered into in the ordinary course of business;
- (8) statutory Liens and rights of offset arising in the ordinary course of business of Lear and its Restricted Subsidiaries;
- (9) Liens in connection with leases or subleases granted to others and the interest or title of a lessor or sublessor (other than Lear or any of its Subsidiaries) under any lease; and
- (10) Liens securing Indebtedness in respect of interest rate agreement obligations or currency agreement obligations or commodity hedging agreements entered into to protect against fluctuations in interest rates, exchange rates or commodity prices and not for speculative reasons.

“Person” means an individual, partnership, corporation, business trust, joint stock company, trust, unincorporated association, joint venture, governmental authority or other entity of whatever nature.

“Receivable Financing Transaction” means any transaction or series of transactions involving a sale for cash of accounts receivable, without recourse based upon the collectibility of the receivables sold, by Lear or any of its Restricted Subsidiaries to a Special Purpose Subsidiary and a subsequent sale or pledge of such accounts receivable (or an interest, therein) by such Special Purpose Subsidiary, in each case without any guarantee by Lear or any of its Restricted Subsidiaries (other than the Special Purpose Subsidiary).

“Restricted Subsidiary” means any Subsidiary other than an Unrestricted Subsidiary.

“Senior Credit Facilities” means (i) the Third Amended and Restated Credit and Guarantee Agreement, dated as of March 26, 2001, among Lear Corporation, Lear Canada, the Foreign Subsidiary Borrowers (as defined therein), the Lenders Party thereto, Bank of America, N.A., Citibank, N.A. and Deutsche Banc Alex Brown Inc., as Syndication Agents, The Bank of Nova Scotia, as Documentation Agent and Canadian Administrative Agent, and JPMorgan Chase Bank, as General Administrative Agent and (ii) the Term Loan

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Agreement, dated November 17, 1998, between Lear Corporation and Toronto Dominion (Texas), Inc., as amended.

“Significant Subsidiary” means any Subsidiary that would constitute a “significant subsidiary” within the meaning of Article 1 of Regulation S-X of the Securities Act as in effect on the date of the indenture.

“Special Purpose Subsidiary” means any wholly owned Restricted Subsidiary of Lear created by Lear for the sole purpose of facilitating a Receivable Financing Transaction.

“Subsidiary” of any Person means (1) a corporation a majority of whose capital stock with voting power, under ordinary circumstances, to elect directors is at the time, directly or indirectly, owned by such Person or by such Person and a subsidiary or subsidiaries of such Person or by a subsidiary or subsidiaries of such Person or (2) any other Person (other than a corporation) in which such Person or such Person and a subsidiary or subsidiaries of such Person or a subsidiary or subsidiaries of such Persons, at the time, directly or indirectly, owns at least a majority voting interest under ordinary circumstances.

“Unrestricted Subsidiary” means any Subsidiary designated as such by the Board of Directors of Lear; *provided, however*, that at the time of any such designation by the Board of Directors, such Subsidiary does not constitute a Significant Subsidiary; and *provided, further*, that at the time that any Unrestricted Subsidiary becomes a Significant Subsidiary it shall cease to be an Unrestricted Subsidiary.

### **Certain Covenants**

#### ***Limitation on Liens***

The indenture provides that Lear will not, nor will it permit any of its Restricted Subsidiaries to, create, incur, assume or permit to exist any Lien on any of their respective properties or assets, whether now owned or hereafter acquired, or upon any income or profits therefrom, without effectively providing that the notes shall be equally and ratably secured until such time as such Indebtedness is no longer secured by such Lien, except:

(1) Permitted Liens;

(2) Liens on shares of capital stock of Subsidiaries of Lear (and the proceeds thereof) securing obligations under our Senior Credit Facilities;

(3) Liens on receivables subject to a Receivable Financing Transaction;

(4) Liens arising in connection with industrial development bonds or other industrial development, pollution control or other tax-favored or government-sponsored financing transactions, provided that such Liens do not at any time encumber any property other than the property financed by such transaction and other property, assets or revenues related to the property so financed on which Liens are customarily granted in connection with such transactions (in each case, together with improvements and attachments thereto);

(5) Liens granted after the Closing Date on any assets or properties of Lear or any of its Restricted Subsidiaries to secure obligations under the exchange notes;

(6) Extensions, renewals and replacements of any Lien described in subsections (1) through (5) above; and

(7) Other Liens in respect of Indebtedness of Lear and its Restricted Subsidiaries in an aggregate principal amount at any time not exceeding 10% of Consolidated Assets at such time.

#### ***Limitation on Sale and Lease-Back Transactions***

The indenture provides that Lear will not, nor will it permit any of its Restricted Subsidiaries to, enter into any sale and lease-back transaction for the sale and leasing back of any property or asset, whether now owned or hereafter acquired, of Lear or any of its Restricted Subsidiaries (except such transactions (1) entered into prior to the Closing Date, (2) for the sale and leasing back of any property or asset, by Lear or a Restricted Subsidiary of Lear to Lear or any other Restricted Subsidiary of Lear, (3) involving leases for

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less than three years or (4) in which the lease for the property or asset is entered into within 120 days after the later of the date of acquisition, completion of construction or commencement of full operations of such property or asset) unless:

(a) Lear or such Restricted Subsidiary would be entitled under the "Limitation on Liens" covenant above to create, incur, assume or permit to exist a Lien on the assets to be leased in an amount at least equal to the Attributable Value in respect of such transaction without equally and ratably securing the notes, or

(b) the proceeds of the sale of the assets to be leased are at least equal to their fair market value and the proceeds are applied to the purchase, acquisition, construction or refurbishment of assets or to the repayment of Indebtedness of Lear or any of its Restricted Subsidiaries which on the date of original incurrence had a maturity of more than one year.

### **Reports**

So long as any exchange note is outstanding, Lear shall deliver to the trustee within 15 days after it files them with the SEC copies of the annual reports and of the information, documents, and other reports (or copies of such portions of any of the foregoing as the SEC may by rules and regulations prescribe) which Lear is required to file with the SEC pursuant to Section 13 or 15(d) of the Exchange Act; *provided, however*, Lear shall not be required to deliver to the trustee any materials for which Lear has sought and received confidential treatment by the SEC. If at any time Lear is not subject to Section 13 or Section 15(d) of the Exchange Act, upon the request of a holder of exchange notes, Lear will promptly furnish or cause the trustee to furnish to such holder or to a prospective purchaser of an exchange note designated by such holder, as the case may be, the information, if any, required to be delivered by it pursuant to Rule 144A(d)(4) under the Securities Act to permit compliance with Rule 144A in connection with resales of the exchange notes.

### **Consolidation, Merger and Sale of Assets**

The indenture provides that Lear will not consolidate or merge with or into, or sell, assign, transfer, lease, convey or otherwise dispose of all or substantially all of its assets to, any Person unless:

(1) the Person formed by or surviving any such consolidation or merger (if other than Lear), or to which such sale, assignment, transfer, lease, conveyance or other disposition shall have been made, is a corporation organized and existing under the laws of the United States of America, any state thereof or the District of Columbia;

(2) the Person formed by or surviving any such consolidation or merger (if other than Lear), or to which such sale, assignment, transfer, lease, conveyance or other disposition shall have been made, assumes all our obligations under the exchange notes and the indenture; and

(3) immediately after such transaction, and giving effect thereto, no Default (as defined in the indenture) or Event of Default shall have occurred and be continuing. Notwithstanding the foregoing, Lear may merge with another Person or acquire by purchase or otherwise all or any part of the property or assets of any other corporation or Person in a transaction in which it is the surviving entity.

### **Events of Default**

The indenture provides that the following events will constitute Events of Default with respect to the notes:

- failure to pay principal of the notes when due and payable at stated maturity, upon acceleration, redemption or otherwise;
- failure to pay any interest on the notes when due, and the Default continues for 30 days;

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- failure to comply with any of our other agreements or covenants in the notes or in the indenture and the Default continues for the period of 60 days after either the trustee or the holders of at least 25% in principal amount of the then outstanding notes have given written notice as provided in the indenture;
- any guarantee of the notes ceases to be in full force and effect or any guarantor denies or disaffirms its obligations under its guarantee of the notes, except, in each case, in connection with a release of a guarantee in accordance with the terms of the indenture;
- the nonpayment at maturity or other default (beyond any applicable grace period) under any agreement or instrument relating to any other Indebtedness of Lear or its Significant Subsidiaries (the unpaid principal amount of which is not less than \$50 million), which default results in the acceleration of the maturity of such Indebtedness prior to its stated maturity or occurs at the final maturity thereof and such acceleration has not been rescinded or annulled, or such Indebtedness repaid, within 30 days after either the trustee or the holders of at least 25% in principal amount of the then outstanding notes have given written notice as provided in the indenture; provided that if any such default with respect to other Indebtedness is cured, waived, rescinded or annulled, then any event of default by reason thereof shall be deemed to not have occurred; and
- certain events of bankruptcy, insolvency or reorganization of Lear or any Significant Subsidiary.

If an Event of Default with respect to outstanding notes (other than an Event or Default relating to certain events of bankruptcy, insolvency or reorganization, in which case the unpaid principal amount of, and any accrued and unpaid interest on, all notes are due and payable immediately) shall occur and be continuing, either the trustee or the holders of at least 25% in principal amount of the outstanding notes by notice, as provided in the indenture, may declare the unpaid principal amount of, and any accrued and unpaid interest on, all notes to be due and payable immediately. However, at any time after a declaration of acceleration with respect to notes has been made, but before a judgment or decree based on such acceleration has been obtained, the holders of a majority in principal amount of the outstanding notes may, under certain circumstances, rescind and annul such acceleration. For information as to waiver of defaults, see “Amendment, supplement and waiver” below.

The indenture provides that, subject to the duty of the trustee during an Event of Default to act with the required standard of care, the trustee will be under no obligation to exercise any of its rights or powers under the indenture at the request or direction of any of the holders, unless such holders shall have offered to the trustee reasonable security or indemnity. Subject to certain provisions, including those requiring security or indemnification of the trustee, the holders of a majority in principal amount of the outstanding notes will have the right to direct the time, method and place of conducting any proceeding for any remedy available to the trustee, or exercising any trust or power conferred on the trustee, with respect to the notes.

We will be required to furnish to the trustee under the indenture annually a statement as to the performance by us of our obligations under the indenture and as to any default in such performance.

A default in the payment of any of the notes, or a default with respect to the notes that causes them to be accelerated, may give rise to a cross-default under our Senior Credit Facilities, our existing senior notes or other indebtedness.

### **Discharge of Indenture and Defeasance**

We may terminate our obligations under the exchange notes (and the corresponding obligations under the indenture) when we irrevocably deposit with the trustee funds or U.S. government obligations in an amount certified to be sufficient (without reinvestment thereof) to pay at maturity all outstanding exchange notes, including all interest thereon (other than destroyed, lost or stolen exchange notes which have not been replaced or paid), and

- (1) all outstanding exchange notes have been delivered (other than destroyed, lost or stolen exchange notes which have not been replaced or paid) to the trustee for cancellation; or

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(2) all outstanding exchange notes have become due and payable (whether at stated maturity, early redemption or otherwise),

and, in either case, we have paid all other sums payable under the indenture.

In addition, we may terminate substantially all our obligations under the exchange notes (and the corresponding obligations under the indenture) if we deposit, or cause to be deposited with the trustee, in trust an amount of cash or U.S. government obligations maturing as to principal and interest in such amounts and at such times as are certified to be sufficient to pay principal of and interest on the then outstanding exchange notes to maturity or redemption, as the case may be, and

(1) such deposit will not result in a breach of, or constitute a default under, the indenture;

(2) no default or Event of Default shall have occurred and be continuing on the date of deposit and no bankruptcy Event of Default or event which with the giving of notice or the lapse of time would become a bankruptcy Event of Default shall have occurred and be continuing on the 91st day after such date;

(3) we deliver to the trustee an opinion of counsel to the effect that we have received from, or there has been published by, the U.S. Internal Revenue Service a ruling, or there has been a change in tax law, in either case to the effect that the holders of the exchange notes will not recognize income, gain or loss for U.S. federal income tax purposes as a result of our exercise of such option and shall be subject to U.S. federal income tax on the same amounts and in the same manner and at the same times as would have been the case if such option had not been exercised; and

(4) certain other conditions are met.

We shall be released from our obligations with respect to the covenants described under “— Certain covenants” and certain other covenants contained in the indenture and any Event of Default occurring because of a default with respect to such covenants as they related to the notes if we deposit, or cause to be deposited with the trustee, in trust an amount of cash or U.S. government obligations certified to be sufficient to pay and discharge when due the entire unpaid principal of and interest on all outstanding notes, and

(1) such deposit will not result in a breach of, or constitute a default under, the indenture;

(2) no default or Event of Default shall have occurred and be continuing on the date of deposit and no bankruptcy Event of Default or event which with the giving of notice or the lapse of time would become a bankruptcy Event of Default shall have occurred and be continuing on the 91st day after such date;

(3) we deliver to the trustee an opinion of counsel to the effect that the holders of the notes will not recognize income, gain or loss for U.S. federal income tax purposes as a result of our exercise of such option and shall be subject to U.S. federal income tax on the same amounts and in the same manner and at the same times as would have been the case if such option had not been exercised; and

(4) certain other conditions are met.

Upon satisfaction of such conditions, our obligations under the indenture with respect to the notes, other than with respect to the covenants and Events of Default referred to above, shall remain in full force and effect.

Notwithstanding the foregoing, no discharge or defeasance described above shall affect the following obligations to or rights of the holders of the notes subject to such discharge or defeasance: (1) rights of registration of transfer and exchange of exchange notes, (2) rights of substitution of mutilated, defaced, destroyed, lost or stolen exchange notes, (3) rights of holders of exchange notes to receive payments of principal thereof and premium, if any, and interest thereon when due, (4) the rights, obligations, duties and immunities of the trustee, (5) rights of holders of exchange notes as beneficiaries with respect to property deposited with the trustee and payable to all or any of them, and (6) our obligations to maintain an office or agency in respect of the exchange notes.

## **Transfer and Exchange**

A holder may transfer or exchange notes in accordance with the indenture. The Registrar for the exchange notes may require a holder, among other things, to furnish appropriate endorsements and transfer documents, and to pay any taxes and fees required by law or permitted by the indenture. The Registrar is not required to transfer or exchange any exchange note selected for redemption or any exchange note for a period of 15 days before a selection of exchange notes to be redeemed.

The registered holder of an exchange note may be treated as the owner of it for all purposes.

## **Amendment, Supplement and Waiver**

Subject to certain exceptions, the terms of the indenture or the exchange notes may be amended or supplemented by us and the trustee with the written consent of the holders of at least a majority in principal amount of such then outstanding notes affected thereby by the amendment and any existing default may be waived with the consent of the holders of at least a majority in principal amount of the then outstanding notes affected thereby. Without the consent of any holder of the exchange notes, we and the trustee may amend the terms of the indenture or the notes to cure any ambiguity, defect or inconsistency, to provide for the assumption of our obligations to holders of the notes by a successor corporation, to provide for uncertificated notes in addition to certificated notes, to make any change that does not adversely affect the rights of any holder of the exchange notes in any material respect, to add to our covenants or take any other action for the benefit of the holders of the exchange notes or to comply with any requirement of the SEC in connection with the qualification of the indenture under the Trust Indenture Act. Without the consent of each holder of exchange notes affected, we may not:

- reduce the principal amount of exchange notes the holders of which must consent to an amendment, supplement or waiver of any provision of the indenture;
- reduce the rate or extend the time for payment of interest on any note;
- reduce the principal of or change the stated maturity of any exchange notes;
- change the date on which any note may be subject to redemption, or reduce the redemption price therefor;
- make any exchange note payable in currency other than that stated in the exchange note;
- modify or change any provision of the indenture affecting the ranking of the exchange notes in a manner which adversely affects the holders thereof;
- impair the right of any holder to institute suit for the enforcement of any payment in or with respect to any exchange note;
- modify or change any provision of any guarantee in a manner which adversely affects the holders of the exchange notes; or
- make any change in the foregoing amendment provisions which require each holder's consent.

The consent of the holders of notes is not necessary to approve the particular form of any proposed amendment to any indenture. It is sufficient if any consent approves the substance of the proposed amendment.

## **Replacement Securities**

Any mutilated certificate representing an exchange note will be replaced by us at the expense of the holder thereof upon surrender of such certificate to the trustee. Certificates representing exchange notes that become destroyed, stolen or lost will be replaced by us at the expense of the holder upon delivery to us and the trustee of evidence of any destruction, loss or theft thereof satisfactory to us and the trustee (provided that neither we nor the trustee has been notified that such certificate has been acquired by a bona fide purchaser). In the case of a destroyed, lost or stolen certificate representing the exchange note, an indemnity satisfactory



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to the trustee and us may be required at the expense of the holder of such exchange note before a replacement certificate will be issued.

### **Governing Law**

The indenture, the notes and the guarantees will be governed by, and will be construed in accordance with the laws of, the State of New York.

### **Regarding the Trustee**

The indenture and provisions of the Trust Indenture Act incorporated by reference therein contain certain limitations on the rights of the trustee, should it become a creditor of Lear, to obtain payment of claims in certain cases, or to realize on certain property received in respect of any such claim, as security or otherwise. The trustee and its affiliates may engage in, and will be permitted to continue to engage in, other transactions with us and our affiliates; *provided, however*, that if it acquires any conflicting interest (as defined in the Trust Indenture Act), it must eliminate such conflict or resign.

The holders of a majority in principal amount of the then outstanding exchange notes will have the right to direct the time, method and place of conducting any proceeding for exercising any remedy available to the trustee. The Trust Indenture Act and the indenture provide that in case an Event of Default shall occur (and be continuing), the trustee will be required, in the exercise of its rights and powers, to use the degree of care and skill of a prudent man in the conduct of his own affairs. Subject to such provision, the trustee will be under no obligation to exercise any of its rights or powers under the indenture at the request of any of the holders of the notes issued thereunder, unless they have offered to the trustee indemnity satisfactory to it.

### **Book-Entry, Delivery and Form**

We will initially issue the exchange notes in respect of original notes held in global form in the form of one or more global notes. The global notes will be deposited with, or on behalf of, DTC and registered in the name of DTC or its nominee.

Except as set forth below, the global notes may be transferred, in whole and not in part, solely to another nominee of DTC or to successor of DTC or its nominee. Beneficial interests in the global notes may not be exchanged for physical certificated exchange notes except in connection with a transfer to an Institutional Accredited Investor or in the limited circumstances described below.

All interests in the global notes, including those held through Euroclear or Clearstream, may be subject to the procedures and requirements of DTC. Those interests held through Euroclear or Clearstream may also be subject to the procedures and requirements of such systems.

### **Certain Book-Entry Procedures for the Global Notes**

The descriptions of the operations and procedures of DTC, Euroclear and Clearstream set forth below are provided solely as a matter of convenience. These operations and procedures are solely within the control of the respective settlement systems and are subject to change by them from time to time. We take no responsibility for these operations or procedures, and investors are urged to contact the relevant system or its participants directly to discuss these matters.

DTC has advised us that it is (1) a limited purpose trust company organized under the laws of the State of New York, (2) a “banking organization” within the meaning of the New York Banking Law, (3) a member of the Federal Reserve System, (4) a “clearing corporation” within the meaning of the Uniform Commercial Code, as amended, and (5) a “clearing agency” registered pursuant to Section 17A of the Exchange Act. DTC was created to hold securities for its participants (collectively, “participants”) and facilitates the clearance and settlement of securities transactions between participants through electronic book-entry changes to the accounts of its participants, thereby eliminating the need for physical transfer and delivery of certificates. DTC’s participants include securities brokers and dealers, banks and trust companies, clearing corporations and certain other organizations. Indirect access to DTC’s system is also available to

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other entities such as banks, brokers, dealers and trust companies (collectively, “indirect participants”) that clear through or maintain a custodial relationship with a participant, either directly or indirectly. Investors who are not participants may beneficially own securities held by or on behalf of DTC only through participants or indirect participants.

We expect that pursuant to procedures established by DTC (1) upon deposit of each global note, DTC will credit the accounts of participants with an interest in such global note and (2) ownership of the notes will be shown on, and the transfer of ownership thereof will be effected only through, records maintained by DTC (with respect to the interests of participants) and the records of participants and the indirect participants (with respect to the interests of persons other than participants).

The laws of some jurisdictions may require that certain purchasers of securities take physical delivery of such securities in definitive form. Accordingly, the ability to transfer interests in the notes represented by a global note to such persons may be limited. In addition, because DTC can act only on behalf of its participants, who in turn act on behalf of persons who hold interests through participants, the ability of a person having an interest in notes represented by a global note to pledge or transfer such interest to persons or entities that do not participate in DTC’s system, or to otherwise take actions in respect of such interest, may be affected by the lack of a physical definitive security in respect of such interest.

So long as DTC or its nominee is the registered owner of a global note, DTC or such nominee, as the case may be, will be considered the sole owner or holder of the exchange notes represented by such global note for all purposes under the indenture. Except as provided below, owners of beneficial interests in a global note will not be entitled to have exchange notes represented by such global note registered in their names, will not receive or be entitled to receive physical delivery of certificated exchange notes (except in connection with a transfer to an Institutional Accredited Investor), and will not be considered the owners or holders thereof under the indenture for any purpose, including with respect to the giving of any direction, instruction or approval to the trustee thereunder. Accordingly, each holder owning a beneficial interest in a global note must rely on the procedures of DTC and, if such holder is not a participant or an indirect participant, on the procedures of the participant through which such holder owns its interest, to exercise any rights of a holder of exchange notes under the applicable indenture or such global note. We understand that under existing industry practice, in the event that we request any action of holders of exchange notes, or a holder that is an owner of a beneficial interest in a global note desires to take any action that DTC, as the holder of such global note, is entitled to take, DTC would authorize the participants to take such action and the participants would authorize holders owning through such participants to take such action or would otherwise act upon the instruction of such holders. Neither we nor the trustee will have any responsibility or liability for any aspect of the records relating to or payments made on account of notes by DTC, or for maintaining, supervising or reviewing any records of DTC relating to such notes.

Payments with respect to the principal of, and premium, if any, and interest on, any exchange notes represented by a global note registered in the name of DTC or its nominee on the applicable record date will be payable by the trustee to or at the direction of DTC or its nominee in its capacity as the registered holder of such global note representing such exchange notes under the indenture. Under the terms of the indenture, we and the trustee may treat the persons in whose names the exchange notes, including the global notes, are registered as the owners thereof for the purpose of receiving payment thereon and for any and all other purposes whatsoever. Accordingly, neither we nor the trustee has or will have any responsibility or liability for the payment of such amounts to owners of beneficial interests in a global note (including principal, premium, if any, and interest). Payments by participants and indirect participants to the owners of beneficial interests in a global note will be governed by standing instructions and customary industry practice and will be the responsibility of such participants or indirect participants and DTC.

Transfers between participants in DTC will be effected in accordance with DTC’s procedures, and will be settled in same day funds. Transfers between participants in Euroclear or Clearstream will be effected in the ordinary way in accordance with their respective rules and operating procedures.

Subject to compliance with the transfer restrictions applicable to the exchange notes, cross-market transfers between participants in DTC, on the one hand, and Euroclear or Clearstream participants, on the

other hand, will be effected through DTC in accordance with DTC's rules on behalf of Euroclear or Clearstream, as the case may be, by its respective depository; however, such cross-market transactions will require delivery of instructions to Euroclear or Clearstream, as the case may be, by the counterparty in such system in accordance with the rules and procedures and within the established deadlines (Brussels time) of such system. Euroclear or Clearstream, as the case may be, will, if the transaction meets its settlement requirements, deliver instructions to its respective depository to take action to effect final settlement on its behalf by delivering or receiving interests in the relevant global notes in DTC, and making or receiving payment in accordance with normal procedures for same-day funds settlement applicable to DTC. Euroclear participants and Clearstream participants may not deliver instructions directly to the depositories for Euroclear or Clearstream.

Because of time zone differences, the securities account of a Euroclear or Clearstream participant purchasing an interest in a global note from a participant in DTC will be credited, and any such crediting will be reported to the relevant Euroclear or Clearstream participant, during the securities settlement processing day (which must be a business day for Euroclear and Clearstream) immediately following the settlement date of DTC. Cash received in Euroclear or Clearstream as a result of sales of interest in a global note by or through a Euroclear or Clearstream participant to a participant in DTC will be received with value on the settlement date of DTC but will be available in the relevant Euroclear or Clearstream cash account only as of the business day for Euroclear or Clearstream following DTC's settlement date.

Although DTC, Euroclear and Clearstream have agreed to the foregoing procedures to facilitate transfers of interests in the global notes among participants in DTC, Euroclear and Clearstream, they are under no obligation to perform or to continue to perform such procedures, and such procedures may be discontinued at any time. Neither we nor the trustee will have any responsibility for the performance by DTC, Euroclear or Clearstream or their respective participants or indirect participants of their respective obligations under the rules and procedures governing their operations.

#### ***Certificated Exchange Notes***

If (1) we notify the trustee in writing that DTC is no longer willing or able to act as a depository or DTC ceases to be registered as clearing agency under the Securities Exchange Act and a successor depository is not appointed within 90 days of such notice or cessation, (2) we, at our option, notify the trustee in writing that we elect to cause the issuance of the applicable exchange notes in definitive form under the indenture or (iii) an Event of Default has occurred and is continuing and the registrar for the exchange notes has received a request from the DTC, then, upon surrender by DTC of such global note, certificated notes will be issued to each person that DTC identifies as the beneficial owners, or participant nominees, of the exchange notes represented by such global note. Upon any such issuance, the trustee is required to register such certificated notes in the name of such person or persons (or the nominee of any thereof) and cause the same to be delivered thereto.

Neither we nor the trustee shall be liable for any delay by DTC or any participant or indirect participant in identifying the beneficial owners of the related exchange notes and each such person may conclusively rely on, and shall be protected in relying on, instructions from DTC for all purposes (including with respect to the registration and delivery, and the respective principal amounts, of the exchange notes to be issued).

#### **CERTAIN UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS**

The following general discussion summarizes the material U.S. federal income tax considerations relevant to the exchange of original notes for exchange notes in the exchange offer and the ownership and disposition of the exchange notes by holders who acquire the exchange notes pursuant to the exchange offer. This discussion does not purport to be a complete analysis of all potential tax considerations relating to the exchange notes. This discussion does not address all of the U.S. federal income tax consequences that may be relevant to a holder in light of such holder's particular circumstances. The discussion also does not address the U.S. federal income tax consequences of holders subject to special treatment under U.S. federal income tax laws, such as certain controlled foreign corporations, passive foreign investment companies, banks, thrifts,

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regulated investment companies, real estate investment trusts, U.S. expatriates, insurance companies, dealers in securities or currencies, traders in securities, tax-exempt organizations, partnerships and pass-through entities, persons that hold the exchange notes as part of a straddle, a hedge against currency risk, a conversion transaction, or an integrated or other risk reduction transaction, or persons that have a functional currency other than the U.S. dollar. Moreover, neither the effect of any applicable state, local or foreign tax laws nor the possible application of federal estate and gift taxation or the alternative minimum tax is discussed. This discussion assumes the notes are held as capital assets within the meaning of Section 1221 of the Internal Revenue Code of 1986, as amended (the "Code"). In addition, this discussion is limited to initial holders who purchased original notes for cash at original issue and at their "issue price" within the meaning of Section 1273 of the Code (*i.e.*, the first price at which a substantial amount of notes are sold for cash).

If a partnership or other entity treated for tax purposes as a partnership holds exchange notes, the tax treatment of a partner thereof generally will depend on the status of the partner and the activities of the partnership. Such partner should consult its tax advisor as to the tax consequences of the partnership of owning and disposing of the exchange notes.

This discussion is based upon the Code, existing and proposed regulations thereunder, Internal Revenue Service ("IRS") rulings and pronouncements and judicial decisions now in effect, all of which are subject to change, possibly on a retroactive basis. The discussion herein does not foreclose the possibility of a contrary decision by the IRS or a court of competent jurisdiction, or of a contrary position by the IRS or Treasury Department in regulations or rulings issued in the future. We have not sought and will not seek any rulings from the IRS with respect to the matters discussed below.

**Holders of original notes should consult their own tax advisors regarding the application of U.S. federal tax laws, as well as the tax laws of any state, local, or foreign jurisdiction, to the exchange offer (and to holding and disposing of the exchange notes) in light of their particular circumstances.**

### Exchange Offer

The exchange of original notes for the exchange notes under the terms of the exchange offer will not constitute a taxable exchange. As a result, (1) a holder will not recognize taxable gain or loss as a result of exchanging original notes for the exchange notes under the terms of the exchange offer, (2) the holder's holding period of the exchange notes will include the holding period of the original notes exchanged for the exchange notes, and (3) a holder's adjusted tax basis in the exchange notes will be the same as the adjusted tax basis, immediately before the exchange, of the original notes exchanged for the exchange notes.

### United States Holders

As used herein, "United States Holder" means a beneficial owner of the exchange notes who or that is:

- an individual that is a citizen or resident of the United States;
- a corporation or other entity taxable as a corporation for United States federal income tax purposes created or organized in or under the laws of the United States or any state thereof (including the District of Columbia);
- an estate, the income of which is subject to U.S. federal income tax regardless of its source; or
- a trust, if a U.S. court can exercise primary supervision over the administration of the trust and one or more United States persons has the authority to control all substantial trust decisions, or, if the trust was in existence on August 20, 1996, was treated as a United States person prior to such date and has elected to continue to be treated as a United States person.

### ***Interest***

Payments of stated interest on the exchange notes generally will be taxable to a United States Holder as ordinary income at the time that such payments are received or accrued, in accordance with such United States Holder's method of accounting for U.S. federal income tax purposes.

On an optional redemption, we may be obligated to pay amounts in excess of stated interest or principal on the exchange notes. According to Treasury Regulations, the possibility that any such payments in excess of stated interest or principal will be made will not affect the amount of interest income a United States Holder recognizes if there is only a remote chance as of the date the notes were issued that such payments will be made. As we believe that the likelihood that we will be obligated to make any such payments is remote, we do not intend to treat the potential payment of a premium pursuant to the optional redemption as part of the yield to maturity of any exchange notes. Our determination that these contingencies are remote is binding on a United States Holder, unless such holder discloses its contrary position in the manner required by applicable Treasury Regulations, but is not binding on the IRS. Were the IRS to challenge this determination, a United States Holder might be required to accrue income on its exchange notes in excess of stated interest, and to treat as ordinary income rather than capital gain any income realized on the taxable disposition of an exchange note before the resolution of the contingencies. In the event a contingency occurs, it would affect the amount and timing of the income recognized by a United States Holder.

### ***Sale or Other Taxable Disposition of the Exchange Notes***

In general, a United States Holder will recognize gain or loss on the sale, exchange (other than in a tax-free transaction), redemption, retirement or other taxable disposition of an exchange note equal to the difference between the amount realized upon the disposition (less a portion allocable to any accrued and unpaid interest, which will be taxable as ordinary income if not previously included in such holder's income) and the United States Holder's adjusted tax basis in the exchange note. A United States Holder's adjusted basis in an exchange note generally will be the United States Holder's cost of such exchange note. This gain or loss generally will be a capital gain or loss, and will be a long-term capital gain or loss if the United States Holder's holding period for the exchange note is more than one year. Otherwise, such gain or loss will be a short-term capital gain or loss. The deductibility of any capital loss is subject to limitation.

### ***Backup Withholding and Information Reporting***

In general, information reporting requirements will apply to payments of interest and principal on the exchange notes to United States Holders and the receipt of proceeds upon the sale or other disposition of exchange notes by United States Holders. A United States Holder may be subject to a backup withholding tax (currently at a rate of 28%). Certain holders (including, among others, corporations and certain tax-exempt organizations) are generally not subject to information reporting and backup withholding. A United States Holder will be subject to this backup withholding tax if such holder is not otherwise exempt and such holder:

- fails to furnish its taxpayer identification number ("TIN"), which, for an individual, is ordinarily his or her social security number;
- furnishes an incorrect TIN;
- is notified by the IRS that it has failed to properly report payments of interest or dividends; or
- fails to certify, under penalties of perjury, that it has furnished a correct TIN and that the IRS has not notified the United States Holder that it is subject to backup withholding.

United States Holders should consult their tax advisor regarding their qualification for an exemption from backup withholding and the procedures for obtaining such an exemption, if applicable. The backup withholding tax is not an additional tax and taxpayers may use amounts withheld as a credit against their U.S. federal income tax liability or may claim a refund as long as they timely provide certain information to the IRS.

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We will furnish annually to the IRS, and to record holders of the exchange notes to whom we are required to furnish such information, information relating to the amount of interest paid and the amount of tax withheld, if any, with respect to payments on the exchange notes.

### **Non-United States Holders**

The following summary is a general description of certain United States federal income tax consequences to a non-United States Holder (which, for purposes of this discussion, means a holder of an exchange note that is an individual, corporation or other entity taxable as a corporation for United States federal income tax purposes, estate or trust and not a United States Holder as defined above).

#### ***Interest Payments***

United States tax law generally imposes a withholding tax of 30% in respect of interest payments to foreign holders if such interest is not effectively connected with the non-United States Holder's conduct of a U.S. trade or business. Subject to the discussions of "— Backup Withholding and Information Reporting" below, interest paid to a non-United States Holder will not be subject to U.S. federal withholding tax of 30% (or, if applicable, a lower treaty rate), provided that:

- such holder does not directly or indirectly, actually or constructively, own 10% or more of the total combined voting power of all of our classes of stock;
- such holder is not a controlled foreign corporation that is directly or indirectly related to us through stock ownership;
- such holder is not a bank that received such note on an extension of credit made pursuant to a loan agreement entered into in the ordinary course of its trade or business; and
- either (1) the non-United States Holder certifies in a statement provided to us or our paying agent, under penalties of perjury, that it is not a "United States person" within the meaning of the Code and provides its name and address (generally on IRS Form W-8 BEN), or (2) a securities clearing organization, bank or other financial institution that holds customers' securities in the ordinary course of its trade or business and holds the exchange notes on behalf of the non-United States Holder certifies to us or our paying agent under penalties of perjury that it has received from the non-United States Holder a statement, under penalties of perjury, that such holder is not a "United States person" and provides us or our paying agent with a copy of such statement or (3) the non-United States Holder holds its exchange notes through a "qualified intermediary" and certain conditions are satisfied.

Even if the above conditions are not met, a non-United States Holder may be entitled to a reduction in, or exemption from, withholding tax on interest under a tax treaty between the United States and the non-United States Holder's country of residence. To claim a reduction or exemption under a tax treaty, a non-United States Holder must generally complete IRS Form W-8 BEN and claim the reduction or exemption on the form.

The certification requirements described above may require a non-United States Holder that provides an IRS form, or that claims the benefit of an income tax treaty, to also provide its U.S. taxpayer identification number.

Prospective investors should consult their tax advisors regarding the certification requirements for non-United States persons.

#### ***Sale or Other Taxable Disposition of the Exchange Notes***

Subject to the discussion of "— United States Trade or Business" below, a non-United States Holder generally will not be subject to U.S. federal income tax or withholding tax on gain recognized on the sale, exchange, redemption, retirement or other disposition of an exchange note. However, a non-United States Holder may be subject to tax on such gain if such holder is an individual who was present in the United States for 183 days or more in the taxable year of the disposition and certain other conditions are met.

***United States Trade or Business***

If interest or gain from a disposition of the exchange notes is effectively connected with a non-United States Holder's conduct of a U.S. trade or business (and, if an income tax treaty applies and the non-United States Holder maintains a U.S. "permanent establishment" to which the interest or gain is generally attributable), the non-United States Holder may be subject to U.S. federal income tax on the interest or gain on a net basis in the same manner as if it were a United States Holder. If interest income received with respect to the exchange notes is taxable on a net basis, the 30% withholding tax described above will not apply (assuming an appropriate certification is provided). A foreign corporation that is a holder of an exchange note also may be subject to a branch profits tax equal to 30% of its effectively connected earnings and profits for the taxable year, subject to certain adjustments, unless it qualifies for a lower rate under an applicable income tax treaty.

***Backup Withholding and Information Reporting***

Generally, we must report to the IRS and to each non-United States Holder the amount of interest paid to such non-United States Holder and the amount of tax, if any, withheld with respect to those payments. Copies of the information returns reporting such interest payments and any withholding may also be made available to the tax authorities in the country in which the non-United States Holder resides under the provisions of an applicable income tax treaty. Backup withholding generally will not apply to payments of principal and interest made by us or our paying agent on an exchange note to a non-United States Holder if the non-United States Holder has provided the required certification that it is not a United States person (provided that neither we nor our agents have actual knowledge or reason to know that the holder is a United States person).

Information reporting and, depending on the circumstances, backup withholding may apply to the proceeds of a sale of exchange notes made within the United States or conducted through certain United States-related financial intermediaries, unless the non-United States Holder certifies under penalties of perjury that it is not a United States person (and the payor does not have actual knowledge or reason to know that the non-United States Holder is a United States person), or the non-United States Holder otherwise establishes an exemption.

Non-United States Holders should consult their own tax advisors regarding application of withholding and backup withholding in their particular circumstance and the availability of and procedure for obtaining an exemption from withholding and backup withholding under current Treasury Regulations. In this regard, the current Treasury Regulations provide that a certification may not be relied on if we or our agent (or other payor) knows or has reasons to know that the certification is false. Any amounts withheld under the backup withholding rules from a payment to a non-United States Holder will be allowed as a credit against the holder's U.S. federal income tax liability or may be claimed as a refund, provided the required information is furnished timely to the IRS.

**PLAN OF DISTRIBUTION**

Each broker-dealer that receives exchange notes for its own account pursuant to the exchange offer must acknowledge that it will deliver a prospectus in connection with any resale of such exchange notes. This prospectus, as it may be amended or supplemented from time to time, may be used by a broker-dealer in connection with resales of exchange notes received in exchange for original notes where such original notes were acquired as a result of market-making activities or other trading activities. Lear has agreed that, for a period of 90 days after the expiration date, it will make this prospectus, as amended or supplemented, available to any broker-dealer for use in connection with any such resale.

Lear will not receive any proceeds from any sale of exchange notes by broker-dealers. Exchange notes received by broker-dealers for their own account pursuant to the exchange offer may be sold from time to time in one or more transactions in the over-the-counter market, in negotiated transactions, through the writing of options on the exchange notes, or through a combination of such methods of resale, at market prices prevailing

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at the time of resale, at prices related to such prevailing market prices, or at negotiated prices. Any such resale may be made directly to purchasers or to or through brokers or dealers who may receive compensation in the form of commissions or concessions from any such broker-dealer or the purchasers of any such exchange notes. Any broker-dealer that resells exchange notes that were received by it for its own account pursuant to the exchange offer and any broker or dealer that participates in a distribution of such exchange notes may be deemed to be an "underwriter" within the meaning of the Securities Act and any profit on any such resale of exchange notes and any commission or concessions received by any such persons may be deemed to be underwriting compensation under the Securities Act. The letter of transmittal states that, by acknowledging that it will deliver and by delivering a prospectus, a broker-dealer will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act.

Lear has agreed, for a period of 90 days after the expiration date to promptly send additional copies of this prospectus and any amendment or supplement to this prospectus to any broker-dealer that requests such documents in the letter of transmittal. Lear has also agreed to pay all expenses incident to the exchange offer and will indemnify the holders of the securities, including any broker-dealers, against certain liabilities, including liabilities under the Securities Act to the extent they arise out of or are based upon:

(1) any untrue statement or alleged untrue statement of a material fact contained in the registration statement or prospectus or

(2) an omission or alleged omission to state in the registration statement or the prospectus a material fact that is necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

This indemnification obligation does not extend to statements or omissions in the registration statement or prospectus made in reliance upon and in conformity with written information pertaining to the holder that is furnished to Lear by or on behalf of the holder.

### **LEGAL MATTERS**

Winston & Strawn LLP, Chicago, Illinois, will pass upon certain legal matters relating to the validity of the issuance of the exchange notes offered hereby and the issuance of the related guarantees by each guarantor organized under Delaware law. Squire, Sanders & Dempsey, S.L., Sociedad Unipersonal, Madrid, Spain, and Baker & McKenzie, S.C., Mexico, will pass upon certain legal matters relating to the validity of the issuance of the guarantees offered hereby by Lear Automotive (EEDS) Spain S.L. and Lear Corporation Mexico, S.A. de C.V., respectively.

### **EXPERTS**

The consolidated financial statements of Lear Corporation incorporated by reference in its Annual Report (Form 10-K) for the year ended December 31, 2004 (including schedules appearing therein), and Lear Corporation management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2004 included therein, have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in its reports thereon, included therein, and incorporated herein by reference. Such financial statements and management's assessment have been incorporated herein by reference in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.





**\$400,000,000**

**5 3/4% Senior Notes due 2014**

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**PROSPECTUS**

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March 4, 2005

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

**Item 20. Indemnification of Directors and Officers.**

Lear Corporation is a Delaware corporation. Section 145 of the Delaware General Corporation Law permits a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a director, officer, employee or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action. In an action brought to obtain a judgment in the corporation's favor, whether by the corporation itself or derivatively by a stockholder, the corporation may only indemnify for expenses, including attorney's fees, actually and reasonably incurred in connection with the defense or settlement of such action, and the corporation may not indemnify for amounts paid in satisfaction of a judgment or in settlement of the claim. In any such action, no such person adjudged liable to the corporation shall be entitled to indemnification unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application, that in view of the circumstances of the case, such person is entitled to indemnity. In any type of proceeding, the indemnification may extend to judgments, fines and amounts paid in settlement, actually and reasonably incurred in connection with such other proceeding, as well as to expenses.

Delaware law does not permit indemnification unless the person seeking indemnification has acted in good faith and in a manner reasonably believed to be in, or not opposed to, the best interests of the corporation and, in the case of criminal actions or proceedings, the person had no reasonable cause to believe his conduct was unlawful. The statute contains additional limitations applicable to criminal actions and to actions brought by or in the name of the corporation. The determination as to whether a person seeking indemnification has met the required standard of conduct is to be made (1) by a majority vote of a quorum of disinterested members of the board of directors, (2) by independent legal counsel in a written opinion, if such a quorum does not exist or if the disinterested directors so direct, or (3) by the stockholders.

Lear's Restated Certificate of Incorporation and Bylaws require Lear to indemnify its directors and officers to the fullest extent permitted under Delaware law. Lear's Restated Certificate of Incorporation states that no director shall be personally liable to the corporation or its stockholders for monetary damages for breach of the director's fiduciary duty, except for liability (i) for any breach of the director's duty of loyalty to Lear or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) pursuant to Section 174 of the Delaware General Corporation Law (regarding unlawful payment of dividends) or (iv) for any transaction from which the director derived an improper personal benefit.

Lear has purchased insurance on behalf of its directors and officers against certain liabilities that may be asserted against, or incurred by, such persons in their capacities as directors or officers of Lear or its subsidiaries, or that may arise out of their status as directors or officers of Lear or its subsidiaries, including liabilities under the federal and state securities laws.

**Item 21. Exhibits and Financial Statements Schedules.**

(A) Exhibits.

Exhibit Number	Exhibit
3.1	Restated Certificate of Incorporation of the Company (incorporated by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 30, 1996).
3.2	Amended and Restated By-laws of the Company (incorporated by reference to Exhibit 3.2 to the Company's Current Report on Form 8-K dated August 8, 2002).

Exhibit Number	Exhibit
3.3	Certificate of Incorporation of Lear Operations Corporation (incorporated by reference to Exhibit 3.3 to the Company's Registration Statement on Form S-4 filed on June 22, 1999).
3.4	By-laws of Lear Operations Corporation (incorporated by reference to Exhibit 3.4 to the Company's Registration Statement on Form S-4 filed on June 22, 1999).
3.5	Certificate of Incorporation of Lear Corporation EEDS and Interiors (incorporated by reference to Exhibit 3.7 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.6	By-laws of Lear Corporation EEDS and Interiors (incorporated by reference to Exhibit 3.8 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.7	Certificate of Incorporation of Lear Seating Holdings Corp. #50 (incorporated by reference to Exhibit 3.9 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.8	By-laws of Lear Seating Holdings Corp. #50 (incorporated by reference to Exhibit 3.10 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.9	Certificate of Formation of Lear Technologies, L.L.C. (incorporated by reference to Exhibit 3.11 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.10	Limited Liability Company Agreement of Lear Technologies, L.L.C. (incorporated by reference to Exhibit 3.12 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.11	Certificate of Limited Partnership of Lear Midwest Automotive, Limited Partnership (incorporated by reference to Exhibit 3.13 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.12	Agreement of Limited Partnership of Lear Midwest Automotive, Limited Partnership, including First and Second Amendments thereto (incorporated by reference to Exhibit 3.14 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.13	Third Amendment to Agreement of Limited Partnership of Lear Midwest Automotive, Limited Partnership (incorporated by reference to Exhibit 3.13 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
3.14	Deed of Transformation of Lear Automotive (EEDS) Spain S.L. (Unofficial English Translation) (incorporated by reference to Exhibit 3.17 to the Company's Registration Statement on Form S-3 filed on May 8, 2002).
3.15	By-laws of Lear Automotive (EEDS) Spain S.L. (Unofficial English Translation) (incorporated by reference to Exhibit 3.18 to the Company's Registration Statement on Form S-3 filed on May 8, 2002).
3.16	Articles of Incorporation of Lear Corporation Mexico, S.A. de C.V. (Unofficial English Translation) (incorporated by reference to Exhibit 3.19 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.17	By-laws of Lear Corporation Mexico, S.A. de C.V. (Unofficial English Translation) (incorporated by reference to Exhibit 3.20 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
4.1	Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 10.8 to the Company's Quarterly Report on Form 10-Q for the quarter ended April 3, 1999).
4.2	Supplemental Indenture No. 1 to Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
4.3	Supplemental Indenture No. 2 to Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.3 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).

Exhibit Number	Exhibit
4.4	Supplemental Indenture No. 3 to Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.4 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.5	Indenture dated as of March 20, 2001, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee, relating to the 8 1/8% Senior Notes due 2008, including the form of exchange note attached thereto (incorporated by reference to Exhibit 4.5 to the Company's Registration Statement on Form S-4 filed on April 23, 2001).
4.6	Supplemental Indenture No. 1 to Indenture dated as of March 20, 2001, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.6 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.7	Supplemental Indenture No. 2 to Indenture dated as of March 20, 2001, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.7 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.8	Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.8 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.9	Supplemental Indenture No. 1 to Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.1 to the Company Current Report on Form 8-K dated August 26, 2004).
4.10	Indenture dated as of August 3, 2004, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and BNY Midwest Trust Company as Trustee (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K dated August 3, 2004).
*5.1	Opinion of Winston & Strawn LLP.
*5.2	Opinion of Squire, Sanders & Dempsey, S.L., Sociedad Unipersonal.
*5.3	Opinion of Baker & McKenzie, S.C.
10.1	Third Amended and Restated Credit and Guarantee Agreement, dated as of March 26, 2001, among Lear Corporation, Lear Canada, the Foreign Subsidiary Borrowers (as defined therein), the Lenders Party thereto, Bank of America, N.A., Citibank, N.A. and Deutsche Banc Alex Brown Inc., as Syndication Agent, The Bank of Nova Scotia, as Documentation Agent and Canadian Administrative Agent, The Other Agents Named in Schedule IX thereto and The Chase Manhattan Bank, as General Administrative Agent (incorporated by reference to Exhibit 10.1 to the Company's Registration Statement on Form S-4 filed on April 23, 2001).
10.2	Stock Purchase Agreement dated as of March 16, 1999, by and between Nevada Bond Investment Corp. II and Lear Corporation (incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K dated March 16, 1999).
10.3	Stock Purchase Agreement dated as of May 7, 1999, between Lear Corporation and Johnson Electric Holdings Limited (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K dated May 7, 1999).
10.4	Purchase and Transfer Agreement dated as of April 5, 2004, among Lear Corporation Holding GmbH, The Company GmbH & Co. KG and the Sellers named therein (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended April 3, 2004).
10.5	Purchase Agreement dated as of July 29, 2004, by and among Lear Corporation as Issuer, the Guarantors party thereto and the Purchasers (as defined therein) (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended October 2, 2004).

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Exhibit Number	Exhibit
10.6	Registration Rights Agreement dated as of August 3, 2004, by and among Lear Corporation as Issuer, the Guarantors party thereto and the Initial Purchasers (as defined therein) (incorporated by reference to Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q for the quarter ended October 2, 2004).
10.7†	Employment Agreement dated July 5, 2000 between the Company and Robert E. Rossiter (incorporated by reference to Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.8†	Employment Agreement dated July 5, 2000 between the Company and James H. Vandenberghe (incorporated by reference to Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.9†	Employment Agreement dated July 5, 2000 between the Company and Donald J. Stebbins (incorporated by reference to Exhibit 10.4 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.10†	Employment Agreement dated July 5, 2000 between the Company and Douglas G. DelGrosso (incorporated by reference to Exhibit 10.5 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.11†	Employment Agreement dated July 5, 2000, between the Company and David C. Wajsgas (incorporated by reference to Exhibit 10.33 to the Company's Annual Report on Form 10-K for the year ended December 31, 2002).
10.12†	Employment Agreement dated July 28, 2003, between the Company and Daniel A. Ninivaggi (incorporated by reference to Exhibit 10.6 to the Company's Quarterly Report on Form 10-Q for the quarter ended September 27, 2003).
10.13†	Performance Share Award Agreement dated June 22, 2004, between the Company and Robert E. Rossiter (incorporated by reference to Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.14†	Performance Share Award Agreement dated June 22, 2004, between the Company and James H. Vandenberghe (incorporated by reference to Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004)
10.15†	Performance Share Award Agreement dated June 22, 2004, between the Company and Douglas G. DelGrosso (incorporated by reference to Exhibit 10.4 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.16†	Performance Share Award Agreement dated June 22, 2004, between the Company and Donald J. Stebbins (incorporated by reference to Exhibit 10.5 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.17†	Performance Share Award Agreement dated June 22, 2004, between the Company and David C. Wajsgas (incorporated by reference to Exhibit 10.6 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.18†	Performance Share Award Agreement dated June 22, 2004, between the Company and Roger A. Jackson (incorporated by reference to Exhibit 10.7 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.19†	Performance Share Award Agreement dated June 22, 2004, between the Company and Daniel A. Ninivaggi (incorporated by reference to Exhibit 10.8 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.20†	Lear Corporation 1994 Stock Option Plan (incorporated by reference to Exhibit 10.27 to the Company's Transition Report on Form 10-K filed on March 31, 1994).
10.21†	Lear Corporation 1994 Stock Option Plan, Second Amendment effective January 1, 1996 (incorporated by reference to Exhibit 10.28 to the Company's Annual Report on Form 10-K for the year ended December 31, 1998).
10.22†	Lear Corporation 1994 Stock Option Plan, Third Amendment effective March 14, 1997 (incorporated by reference to Exhibit 10.29 to the Company's Annual Report on Form 10-K for the year ended December 31, 1998).

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<b>Exhibit Number</b>	<b>Exhibit</b>
10.23†	Lear Corporation 1996 Stock Option Plan, as amended and restated (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended June 28, 1997).
10.24†	Form of the Lear Corporation 1996 Stock Option Plan Stock Option Agreement (incorporated by reference to Exhibit 10.30 to the Company's Annual Report on Form 10-K for the year ended December 31, 1997).
10.25†	Lear Corporation Long-Term Stock Incentive Plan, as amended and restated (incorporated by reference to Appendix B to the Company's definitive proxy statement on Schedule 14A filed March 27, 2003, for the 2003 annual meeting of stockholders).
10.26†	Form of the Long-Term Stock Incentive Plan 2002 Nontransferable Nonqualified Stock Option Terms and Conditions (incorporated by reference to Exhibit 10.12 of the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.27†	Form of Long-Term Stock Incentive Plan 2003 Director Nonqualified, Nontransferable Stock Option Terms and Conditions (incorporated by reference to Exhibit 10.14 of the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.28†	Form of the Long-Term Stock Incentive Plan 2003 Restricted Stock Unit Terms and Conditions (incorporated by reference to Exhibit 10.15 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.29†	Form of the Long-Term Stock Incentive Plan 2003 Deferral and Restricted Stock Unit Agreement — MSPP (U.S.) (incorporated by reference to Exhibit 10.16 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.30†	Form of the Long-Term Stock Incentive Plan 2003 Deferral and Restricted Stock Unit Agreement — MSPP (Non-U.S.) (incorporated by reference to Exhibit 10.17 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.31†	Form of the Long-Term Stock Incentive Plan 2004 Restricted Stock Unit Terms and Conditions for Management (incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K dated November 11, 2004).
10.32†	2005 Management Stock Purchase Plan (U.S.) Terms and Conditions (incorporated by reference to Exhibit 10.32 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.33†	2005 Management Stock Purchase Plan (Non-U.S.) Terms and Conditions (incorporated by reference to Exhibit 10.33 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.34†	Lear Corporation Outside Directors Compensation Plan, effective January 1, 2005 (incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K dated December 7, 2004).
10.35†	Lear Corporation Estate Preservation Plan (incorporated by reference to Exhibit 10.35 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.36†	Lear Corporation Executive Supplemental Savings Plan (incorporated by reference to Exhibit 10.36 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.37†	Lear Corporation Pension Equalization Program, as amended through August 15, 2003 (incorporated by reference to Exhibit 10.37 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.38†	Lear Corporation Annual Incentive Compensation Plan, incorporated by reference herein to Exhibit 10.1 to the Company's Current Report on 8-K dated February 10, 2005.
10.39†	Form of Performance Share Award Agreement for the three-year period ending December 31, 2007, incorporated by reference herein to Exhibit 10.2 to the Company's Current Report on 8-K dated February 10, 2005.
*11.1	Computation of net income per share.

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<b>Exhibit Number</b>	<b>Exhibit</b>
*12.1	Computation of ratios of earnings to fixed charges.
21.1	List of subsidiaries of the Company (incorporated by reference to Exhibit 21.1 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
*23.1	Consent of Ernst & Young LLP.
*23.2	Consent of Winston & Strawn LLP (included in Exhibit 5.1).
*23.3	Consent of Squire, Sanders & Dempsey, S.L., Sociedad Unipersonal (included in Exhibit 5.2).
*23.4	Consent of Baker & McKenzie, S.C. (included in Exhibit 5.3).
**23.5	Powers of Attorney (included on the signature pages of the Form S-4 Registration Statement filed on November 18, 2004).
*25.1	Statement of Eligibility and Qualification under the Trust Indenture Act of 1939 on Form T-1 of BNY Midwest Trust Company, as Trustee under the Indenture.
*99.1	Form of Letter of Transmittal.
*99.2	Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
*99.3	Form of Letter to Clients.
*99.4	Form of Notice of Guaranteed Delivery.

\* Filed herewith.

\*\* Previously filed.

† Compensatory Plan or Arrangement.

(B) *Financial Statement Schedules.*

Schedules are omitted since the information required to be submitted has been included in the Supplemental Consolidated Financial Statements of Lear or the notes thereto, or the required information is not applicable.

### **Item 22. Undertakings.**

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities

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offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) To respond to request for information that is incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11 or 13 of this Form, within one business day of receipt of such requests, and to send the incorporated documents by first class mail to equally prompt means. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

(5) To supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

(b) The undersigned Registrant hereby further undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by them is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.





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Name	Title	Date
*	Director	March 1, 2005
James A. Stern		
/s/ HENRY D. G. WALLACE	Director	March 1, 2005
Henry D. G. Wallace		
*	Director	March 1, 2005
Richard F. Wallman		
/s/ DAVID C. WAJSGRAS		
*Attorney-in-fact for each of the persons indicated		









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<u>Signature</u>	<u>Title</u>	<u>Date</u>
<hr/> *	Director of Lear Corporation	March 1, 2005
David P. Spalding		
<hr/> *	Director of Lear Corporation	March 1, 2005
James A. Stern		
/s/ HENRY D. G. WALLACE	Director of Lear Corporation	March 1, 2005
Henry D. G. Wallace		
<hr/> *	Director of Lear Corporation	March 1, 2005
Richard F. Wallman		
/s/ DAVID C. WAJSGRAS		
*Attorney-in-fact for each of the persons indicated		









## INDEX TO EXHIBITS

Exhibit Number	Exhibit
3.1	Restated Certificate of Incorporation of the Company (incorporated by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 30, 1996).
3.2	Amended and Restated By-laws of the Company (incorporated by reference to Exhibit 3.2 to the Company's Current Report on Form 8-K dated August 8, 2002).
3.3	Certificate of Incorporation of Lear Operations Corporation (incorporated by reference to Exhibit 3.3 to the Company's Registration Statement on Form S-4 filed on June 22, 1999).
3.4	By-laws of Lear Operations Corporation (incorporated by reference to Exhibit 3.4 to the Company's Registration Statement on Form S-4 filed on June 22, 1999).
3.5	Certificate of Incorporation of Lear Corporation EEDS and Interiors (incorporated by reference to Exhibit 3.7 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.6	By-laws of Lear Corporation EEDS and Interiors (incorporated by reference to Exhibit 3.8 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.7	Certificate of Incorporation of Lear Seating Holdings Corp. #50 (incorporated by reference to Exhibit 3.9 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.8	By-laws of Lear Seating Holdings Corp. #50 (incorporated by reference to Exhibit 3.10 to the Company's Registration Statement on Form S-4/A filed on June 6, 2001).
3.9	Certificate of Formation of Lear Technologies, L.L.C. (incorporated by reference to Exhibit 3.11 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.10	Limited Liability Company Agreement of Lear Technologies, L.L.C. (incorporated by reference to Exhibit 3.12 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.11	Certificate of Limited Partnership of Lear Midwest Automotive, Limited Partnership (incorporated by reference to Exhibit 3.13 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.12	Agreement of Limited Partnership of Lear Midwest Automotive, Limited Partnership, including First and Second Amendments thereto (incorporated by reference to Exhibit 3.14 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.13	Third Amendment to Agreement of Limited Partnership of Lear Midwest Automotive, Limited Partnership (incorporated by reference to Exhibit 3.13 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
3.14	Deed of Transformation of Lear Automotive (EEDS) Spain S.L. (Unofficial English Translation) (incorporated by reference to Exhibit 3.17 to the Company's Registration Statement on Form S-3 filed on May 8, 2002).
3.15	By-laws of Lear Automotive (EEDS) Spain S.L. (Unofficial English Translation) (incorporated by reference to Exhibit 3.18 to the Company's Registration Statement on Form S-3 filed on May 8, 2002).
3.16	Articles of Incorporation of Lear Corporation Mexico, S.A. de C.V. (Unofficial English Translation) (incorporated by reference to Exhibit 3.19 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
3.17	By-laws of Lear Corporation Mexico, S.A. de C.V. (Unofficial English Translation) (incorporated by reference to Exhibit 3.20 to the Company's Registration Statement on Form S-3 filed on March 28, 2002).
4.1	Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 10.8 to the Company's Quarterly Report on Form 10-Q for the quarter ended April 3, 1999).
4.2	Supplemental Indenture No. 1 to Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).

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Exhibit Number	Exhibit
4.3	Supplemental Indenture No. 2 to Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.3 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.4	Supplemental Indenture No. 3 to Indenture dated as of May 15, 1999, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.4 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.5	Indenture dated as of March 20, 2001, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee, relating to the 8 1/8% Senior Notes due 2008, including the form of exchange note attached thereto (incorporated by reference to Exhibit 4.5 to the Company's Registration Statement on Form S-4 filed on April 23, 2001).
4.6	Supplemental Indenture No. 1 to Indenture dated as of March 20, 2001, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.6 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.7	Supplemental Indenture No. 2 to Indenture dated as of March 20, 2001, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.7 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.8	Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.8 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
4.9	Supplemental Indenture No. 1 to Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto, from time to time and the Bank of New York as Trustee (incorporated by reference to Exhibit 4.1 to the Company Current Report on Form 8-K dated August 26, 2004).
4.10	Indenture dated as of August 3, 2004, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and BNY Midwest Trust Company as Trustee (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K dated August 3, 2004).
*5.1	Opinion of Winston & Strawn LLP.
*5.2	Opinion of Squire, Sanders & Dempsey, S.L., Sociedad Unipersonal.
*5.3	Opinion of Baker & McKenzie, S.C.
10.1	Third Amended and Restated Credit and Guarantee Agreement, dated as of March 26, 2001, among Lear Corporation, Lear Canada, the Foreign Subsidiary Borrowers (as defined therein), the Lenders Party thereto, Bank of America, N.A., Citibank, N.A. and Deutsche Banc Alex Brown Inc., as Syndication Agent, The Bank of Nova Scotia, as Documentation Agent and Canadian Administrative Agent, The Other Agents Named in Schedule IX thereto and The Chase Manhattan Bank, as General Administrative Agent (incorporated by reference to Exhibit 10.1 to the Company's Registration Statement on Form S-4 filed on April 23, 2001).
10.2	Stock Purchase Agreement dated as of March 16, 1999, by and between Nevada Bond Investment Corp. II and Lear Corporation (incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K dated March 16, 1999).
10.3	Stock Purchase Agreement dated as of May 7, 1999, between Lear Corporation and Johnson Electric Holdings Limited (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K dated May 7, 1999).
10.4	Purchase and Transfer Agreement dated as of April 5, 2004, among Lear Corporation Holding GmbH, The Company GmbH & Co. KG and the Sellers named therein (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended April 3, 2004).

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Exhibit Number	Exhibit
10.5	Purchase Agreement dated as of July 29, 2004, by and among Lear Corporation as Issuer, the Guarantors party thereto and the Purchasers (as defined therein) (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended October 2, 2004).
10.6	Registration Rights Agreement dated as of August 3, 2004, by and among Lear Corporation as Issuer, the Guarantors party thereto and the Initial Purchasers (as defined therein) (incorporated by reference to Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q for the quarter ended October 2, 2004).
10.7†	Employment Agreement dated July 5, 2000 between the Company and Robert E. Rossiter (incorporated by reference to Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.8†	Employment Agreement dated July 5, 2000 between the Company and James H. Vandenberghe (incorporated by reference to Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.9†	Employment Agreement dated July 5, 2000 between the Company and Donald J. Stebbins (incorporated by reference to Exhibit 10.4 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.10†	Employment Agreement dated July 5, 2000 between the Company and Douglas G. DelGrosso (incorporated by reference to Exhibit 10.5 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 1, 2000).
10.11†	Employment Agreement dated July 5, 2000, between the Company and David C. Wajsgas (incorporated by reference to Exhibit 10.33 to the Company's Annual Report on Form 10-K for the year ended December 31, 2002).
10.12†	Employment Agreement dated July 28, 2003, between the Company and Daniel A. Ninivaggi (incorporated by reference to Exhibit 10.6 to the Company's Quarterly Report on Form 10-Q for the quarter ended September 27, 2003).
10.13†	Performance Share Award Agreement dated June 22, 2004, between the Company and Robert E. Rossiter (incorporated by reference to Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.14†	Performance Share Award Agreement dated June 22, 2004, between the Company and James H. Vandenberghe (incorporated by reference to Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.15†	Performance Share Award Agreement dated June 22, 2004, between the Company and Douglas G. DelGrosso (incorporated by reference to Exhibit 10.4 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.16†	Performance Share Award Agreement dated June 22, 2004, between the Company and Donald J. Stebbins (incorporated by reference to Exhibit 10.5 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.17†	Performance Share Award Agreement dated June 22, 2004, between the Company and David C. Wajsgas (incorporated by reference to Exhibit 10.6 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.18†	Performance Share Award Agreement dated June 22, 2004, between the Company and Roger A. Jackson (incorporated by reference to Exhibit 10.7 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.19†	Performance Share Award Agreement dated June 22, 2004, between the Company and Daniel A. Ninivaggi (incorporated by reference to Exhibit 10.8 to the Company's Quarterly Report on Form 10-Q for the quarter ended July 3, 2004).
10.20†	Lear Corporation 1994 Stock Option Plan (incorporated by reference to Exhibit 10.27 to the Company's Transition Report on Form 10-K filed on March 31, 1994).
10.21†	Lear Corporation 1994 Stock Option Plan, Second Amendment effective January 1, 1996 (incorporated by reference to Exhibit 10.28 to the Company's Annual Report on Form 10-K for the year ended December 31, 1998).

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Exhibit Number	Exhibit
10.22†	Lear Corporation 1994 Stock Option Plan, Third Amendment effective March 14, 1997 (incorporated by reference to Exhibit 10.29 to the Company's Annual Report on Form 10-K for the year ended December 31, 1998).
10.23†	Lear Corporation 1996 Stock Option Plan, as amended and restated (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended June 28, 1997).
10.24†	Form of the Lear Corporation 1996 Stock Option Plan Stock Option Agreement (incorporated by reference to Exhibit 10.30 to the Company's Annual Report on Form 10-K for the year ended December 31, 1997).
10.25†	Lear Corporation Long-Term Stock Incentive Plan, as amended and restated (incorporated by reference to Appendix B to the Company's definitive proxy statement on Schedule 14A filed March 27, 2003, for the 2003 annual meeting of stockholders).
10.26†	Form of the Long-Term Stock Incentive Plan 2002 Nontransferable Nonqualified Stock Option Terms and Conditions (incorporated by reference to Exhibit 10.12 of the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.27†	Form of Long-Term Stock Incentive Plan 2003 Director Nonqualified, Nontransferable Stock Option Terms and Conditions (incorporated by reference to Exhibit 10.14 of the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.28†	Form of the Long-Term Stock Incentive Plan 2003 Restricted Stock Unit Terms and Conditions (incorporated by reference to Exhibit 10.15 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.29†	Form of the Long-Term Stock Incentive Plan 2003 Deferral and Restricted Stock Unit Agreement — MSPP (U.S.) (incorporated by reference to Exhibit 10.16 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.30†	Form of the Long-Term Stock Incentive Plan 2003 Deferral and Restricted Stock Unit Agreement — MSPP (Non-U.S.) (incorporated by reference to Exhibit 10.17 to the Company's Annual Report on Form 10-K for the year ended December 31, 2003).
10.31†	Form of the Long-Term Stock Incentive Plan 2004 Restricted Stock Unit Terms and Conditions for Management (incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K dated November 11, 2004).
10.32†	2005 Management Stock Purchase Plan (U.S.) Terms and Conditions (incorporated by reference to Exhibit 10.32 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.33†	2005 Management Stock Purchase Plan (Non-U.S.) Terms and Conditions (incorporated by reference to Exhibit 10.33 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.34†	Lear Corporation Outside Directors Compensation Plan, effective January 1, 2005 (incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K dated December 7, 2004).
10.35†	Lear Corporation Estate Preservation Plan (incorporated by reference to Exhibit 10.35 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.36†	Lear Corporation Executive Supplemental Savings Plan (incorporated by reference to Exhibit 10.36 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.37†	Lear Corporation Pension Equalization Program, as amended through August 15, 2003 (incorporated by reference to Exhibit 10.37 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
10.38†	Lear Corporation Annual Incentive Compensation Plan, incorporated by reference herein to Exhibit 10.1 to the Company's Current Report on 8-K dated February 10, 2005.
10.39†	Form of Performance Share Award Agreement for the three-year period ending December 31, 2007, incorporated by reference herein to Exhibit 10.2 to the Company's Current Report on 8-K dated February 10, 2005.
*11.1	Computation of net income per share.

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<b>Exhibit Number</b>	<b>Exhibit</b>
*12.1	Computation of ratios of earnings to fixed charges.
21.1	List of subsidiaries of the Company (incorporated by reference to Exhibit 21.1 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004).
*23.1	Consent of Ernst & Young LLP.
*23.2	Consent of Winston & Strawn LLP (included in Exhibit 5.1).
*23.3	Consent of Squire, Sanders & Dempsey, S.L., Sociedad Unipersonal (included in Exhibit 5.2).
*23.4	Consent of Baker & McKenzie, S.C. (included in Exhibit 5.3).
**23.5	Powers of Attorney (included on the signature pages of the Form S-4 Registration Statement filed on November 18, 2004).
*25.1	Statement of Eligibility and Qualification under the Trust Indenture Act of 1939 on Form T-1 of BNY Midwest Trust Company, as Trustee under the Indenture.
*99.1	Form of Letter of Transmittal.
*99.2	Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
*99.3	Form of Letter to Clients.
*99.4	Form of Notice of Guaranteed Delivery.

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\* Filed herewith.

\*\* Previously filed.

† Compensatory Plan or Arrangement.

[WINSTON &amp; STRAWN LLP LETTERHEAD]

March 2, 2005

Lear Corporation  
Lear Operations Corporation  
Lear Seating Holdings Corp. #50  
Lear Corporation EEDS and Interiors  
Lear Technologies, LLC  
Lear Midwest Automotive, Limited Partnership  
Lear Automotive (EEDS) Spain S.L.  
Lear Corporation Mexico, S.A. de C.V.  
21557 Telegraph Road  
Southfield, MI 48034-5008

Re: Registration Statement on Form S-4 of Lear Corporation and the  
Guarantors (as defined below)

Ladies and Gentlemen:

We have acted as special counsel to Lear Corporation, a Delaware corporation (the "Company"), Lear Operations Corporation ("LOC"), Lear Seating Holdings Corp. #50 ("Lear Seating"), Lear Corporation EEDS and Interiors ("Lear EEDS"), Lear Technologies, LLC ("Lear Technologies"), Lear Midwest Automotive, Limited Partnership ("Lear Midwest"), Lear Automotive (EEDS) Spain S.L. ("Lear Spain") and Lear Corporation Mexico, S.A. de C.V. ("Lear Mexico," and together with LOC, Lear Seating, Lear EEDS, Lear Technologies, Lear Midwest and Lear Spain, the "Guarantors") in connection with the preparation of the Registration Statement on Form S-4, as amended through the date hereof (the "Registration Statement"), filed on behalf of the Company and the Guarantors with the Securities and Exchange Commission (the "Commission") relating to the Company's offer to exchange \$400,000,000 aggregate principal amount of its 5 3/4% Series B Senior Notes due 2014 (the "Exchange Notes"), which have been registered under the Securities Act of 1933, as amended (the "Securities Act"), and the guarantees of the Exchange Notes by the Guarantors (the "Exchange Guarantees," and together with the Exchange Notes, the "Exchange Securities").

The Exchange Securities are to be offered by the Company and the Guarantors, respectively, in exchange for \$400,000,000 aggregate principal amount of the Company's 5 3/4% Senior Notes due 2014 which were issued and sold in a transaction exempt from registration under the Securities Act (the "Original Notes") and the guarantees for the Original Notes by the Guarantors (the "Original Guarantees" and, together with the Original Notes, the "Original Securities"), all as more fully described in the Registration Statement. The Exchange Securities will be issued under that certain Indenture, dated as of August 3, 2004 (the



"Indenture"), among the Company, the Guarantors and BNY Midwest Trust Company, as trustee. LOC, Lear Seating, Lear EEDS, Lear Technologies and Lear Midwest are hereinafter collectively referred to as the "Delaware Guarantors." Lear Spain and Lear Mexico are hereinafter collectively referred to as the "Non-Delaware Guarantors." Capitalized terms used herein and not otherwise defined shall have the meanings assigned to such terms in the prospectus (the "Prospectus") contained in the Registration Statement.

This opinion letter is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act.

In connection with this opinion letter, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of (i) the Registration Statement, in the form filed with the Commission and as amended through the date hereof; (ii) the Certificate of Incorporation, Certificate of Formation or Certificate of Limited Partnership of the Company and each of the Delaware Guarantors, as applicable, as currently in effect; (iii) the By-laws, the Operating Agreement or Limited Partnership Agreement of the Company and each of the Delaware Guarantors, as applicable, as currently in effect; (iv) an execution copy of the Indenture; (v) the form of the Exchange Securities; and (vi) resolutions adopted by the Board of Directors, members or General Partner of the Company and each of the Delaware Guarantors, as applicable, authorizing, among other things, the filing of the Registration Statement and the issuance and exchange of the Exchange Securities for the Original Securities. We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Company and/or the Delaware Guarantors and such agreements, certificates of public officials, certificates of officers or other representatives of the Company and/or the Delaware Guarantors, and such other documents, certificates and records as we have deemed necessary or appropriate as a basis for the opinions set forth herein.

In rendering the opinions expressed below, we have, with your consent, assumed the legal capacity of all natural persons, that the signatures of persons signing all documents in connection with which this opinion letter is rendered are genuine, that all documents submitted to us as originals or duplicate originals are authentic and that all documents submitted to us as copies, whether certified or not, conform to authentic original documents. As to any facts material to the opinions expressed herein which we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company, the Delaware Guarantors and others. Additionally, we have, with your consent, assumed and relied upon the following:

(a) the accuracy and completeness of all certificates and other statements, documents, records, financial statements and papers reviewed by us, and the accuracy and completeness of all representations, warranties, schedules and exhibits contained in the Indenture, with respect to the factual matters set forth therein;

(b) all parties to the documents reviewed by us (other than the Company and the Delaware Guarantors) are duly formed, validly existing and in good standing under the laws of their respective jurisdictions of formation and under the laws of all jurisdictions where they are conducting their businesses or otherwise required to be so qualified, and have full power and authority to execute, deliver and perform under such

documents and all such documents have been duly authorized, executed and delivered by such parties;

(c) the execution, delivery and performance by the Non-Delaware Guarantors of the Indenture and the Exchange Guarantees do not violate the laws of their respective jurisdictions of formation or any other applicable law (except with respect to the law of the State of New York and the federal law of the United States to the extent specifically addressed below); and

(d) the execution, delivery and performance by the Non-Delaware Guarantors of the Indenture and the Exchange Guarantees do not constitute a breach of the organizational documents of the Non-Delaware Guarantors, any agreement or instrument which is binding upon the Non-Delaware Guarantors, or any laws (other than Covered Laws as defined below) to which such Non-Delaware Guarantor may be subject.

Based upon and subject to the foregoing and the qualifications, assumptions and limitations set forth herein, we are of the opinion that:

1. The issuance and exchange of the Exchange Notes for the Original Notes have been duly authorized by requisite corporate action by the Company, and the issuance of the Exchange Guarantees has been duly authorized by requisite corporate, limited liability company or limited partnership action, as applicable, by the Delaware Guarantors.

2. The Exchange Notes will be valid and binding obligations of the Company, and the Exchange Guarantees will be valid and binding obligations of the Guarantors, in each case, entitled to the benefits of the Indenture and enforceable against the Company and the Guarantors, respectively, in accordance with their terms, except to the extent that the enforceability thereof may be limited by (x) bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium or other similar laws now or hereafter in effect relating to creditors' rights generally and (y) general principles of equity (regardless of whether enforceability is considered in a proceeding at law or in equity) when (i) the Registration Statement, as finally amended (including all necessary post-effective amendments), shall have become effective under the Securities Act; (ii) the Exchange Securities are duly executed and authenticated in accordance with the provisions of the Indenture; and (iii) the Exchange Securities shall have been issued and delivered in exchange for the Original Securities pursuant to the terms set forth in the Prospectus.

The foregoing opinions are limited to the laws of the State of New York, the General Corporation Law of the State of Delaware, the Revised Uniform Limited Partnership Act of the State of Delaware, the Limited Liability Company Act of the State of Delaware, including the applicable provisions of the Delaware Constitution and reported decisions interpreting these laws, and the laws of the United States of America to the extent referred to specifically herein (such statutes and the laws of such jurisdictions being "Covered Laws"), and we express no opinion with respect to the laws of any other country, state or jurisdiction.

We hereby consent to the reference to our firm under the heading "Legal Matters" in the Prospectus and to the filing of this opinion letter with the Commission as an exhibit to the

Registration Statement. In giving such consent, we do not concede that we are experts within the meaning of the Securities Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Winston & Strawn LLP

[Squire, Sanders & Dempsey, S.L.,  
Sociedad Unipersonal letterhead]

Madrid, March 2, 2005

Lear Corporation  
Lear Operations Corporation  
Lear Seating Holdings Corp. #50  
Lear Corporation EEDS and Interiors  
Lear Technologies, LLC  
Lear Midwest Automotive, Limited Partnership  
Lear Automotive (EEDS) Spain S.L.  
Lear Corporation Mexico, S.A. de C.V.  
21557 Telegraph Road  
Southfield, MI 48034-5008

Re: Guarantee of 5 3/4% Series B Senior Notes due 2014

Gentlemen:

We have acted as special counsel to (i) Lear Corporation, a Delaware corporation (the "Company") and (ii) Lear Automotive (EEDS) Spain, S.L. ("Lear Spain"), in connection with certain matters relating to the Registration Statement on Form S-4 (the "Registration Statement") filed on behalf of the Company, Lear Spain and certain other Lear subsidiaries with the United States Securities and Exchange Commission (the "Commission") relating to the offer by the Company to exchange \$400,000,000 aggregate principal amount of its 5 3/4% Series B Senior Notes due 2014 (the "Exchange Notes") and the guarantees of the Exchange Notes by Lear Spain and certain other Lear subsidiaries (the "Exchange Guarantees" and, together with the Exchange Notes, the "Exchange Securities") for \$400,000,000 aggregate principal amount of the Company's 5 3/4% Senior Notes due 2014 (the "Original Notes", and, together with the Exchange Notes, the "Notes") and the guarantees for the Original Notes by Lear Spain and certain other Lear subsidiaries (the "Original Guarantees" and, together with the Original Notes, the "Original Securities"). The Exchange Securities will be issued under an Indenture, dated as of August 3, 2004 (the "Indenture") among the Company, the Guarantors party thereto from time to time and BNY Midwest Trust Company, as trustee.

This opinion letter is being furnished to you pursuant to Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended.

Capitalized terms used but not defined herein shall have the meanings set forth in the prospectus contained in the Registration Statement (the "Prospectus").

In connection with this opinion letter, we have examined and are familiar with originals or copies identified to our satisfaction, of: (i) the Indenture; (ii) the Registration Statement except for the documents incorporated therein by reference; (iii) the deed of formation of Lear Spain; (iv) the by-laws of Lear Spain, as amended; (v) two resolutions of the sole

shareholder of Lear Spain dated July 29th, 2004 and February 8th, 2005, respectively, approving, among other things, the granting by Lear Spain of the guarantees of the obligations of Lear Corporation under the Indenture and under the Exchange Notes; and (vi) three resolutions of the Board of Directors of Lear Spain dated July 29th, 2004, November 2nd, 2004 and February 8th, 2005, respectively, approving the granting by Lear Spain of the guarantees of the obligations of Lear Corporation under the Indenture and under the Exchange Notes and granting powers of attorneys for the preparation and execution of the Registration Statement, any amendments to the Registration Statement and documents connected therewith which may be advisable or required to be filed with the U.S. Securities and Exchange Commission. We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of Lear Spain and such other agreements, documents, instruments, certificates, and records as we have deemed necessary or appropriate as a basis for the opinions set forth below.

In rendering the opinions expressed below, we have, with your consent, assumed the legal capacity of all natural persons, that the signatures of persons signing all documents in connection with which this opinion letter is rendered are genuine, and that all documents submitted to us as copies will conform in all material aspects to the executed original documents. As to any facts material to the opinions expressed herein which we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company, Lear Spain and others. Additionally, we have, with your consent, assumed and relied upon the following:

- (a) the accuracy and completeness of all certificates and other statements, documents, records and papers reviewed by us, and the accuracy and completeness of all representations, warranties, schedules and exhibits contained in the Indenture, with respect to the factual matters set forth therein;
- (b) all parties to the documents reviewed by us (other than Lear Spain) are duly formed, validly existing and in good standing under the laws of all jurisdictions where they are conducting their businesses or otherwise required to be so qualified and have full power and authority to execute, deliver and perform their obligations under such documents and such documents have been duly authorized, executed and delivered by them; and
- (c) the Exchange Securities will be delivered in accordance with the terms of the Prospectus and the Indenture, and the Exchange Guarantees constitute the legal, valid and binding obligation of each party thereto (other than Lear Spain) enforceable against such party in accordance with its terms.

Members of our firm Madrid office are admitted to the bar in Madrid, Spain, and we do not express any opinion as to the laws of any other jurisdiction other than the laws of Spain to the extent referred to specifically herein.

Based upon and subject to the foregoing, and the qualifications, assumptions and limitations set forth herein, we are of the opinion that:

- (i) Lear Spain is a Spanish Limited liability Company, duly formed, validly existing and in good standing under the laws of Spain, and it has full power and authority to execute, deliver and perform its obligations under the Exchange Guarantees.

- (ii) The issuance of the Exchange Guarantees has been duly authorized, executed and delivered by Lear Spain; and
- (iii) The Exchange Guarantees constitute a valid and legally binding obligation of Lear Spain enforceable in Spain in accordance with its terms through ordinary proceedings, subject to the limitations provided in the Indenture and to bankruptcy, insolvency, fraudulent transfer, reorganization, moratorium and similar laws of general applicability relating to or affecting creditors' rights and to general equity principles when (i) the Registration Statement, as finally amended (including all necessary post-effective amendments), shall have become effective under the Securities Act; (ii) the Exchange Securities are duly executed and authenticated in accordance with the provisions of the Indenture; and (iii) the Exchange Securities shall have been issued and delivered in exchange for the Original Securities pursuant to the terms set forth in the Prospectus.

Our opinions set forth in this letter are based upon the facts in existence and Spanish laws in effect on the date hereof and we expressly disclaim any obligation to update our opinions herein, regardless of whether changes in such facts or laws come to our attention alter the delivery hereof.

We hereby consent to the reference to our firm under the heading "Legal Matters" in the Prospectus and to the filing of this opinion letter with the Commission as an exhibit to the Registration Statement. In giving such consent, we do not concede that we are experts within the meaning of the Securities Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Securities Act.

This opinion letter is solely for the benefit of the addressees hereof in connection with the consummation of the transactions contemplated by the Prospectus. This opinion letter may not be relied upon in any manner by any other person, except BNY Midwest Trust Company in its capacity as trustee under the Indenture, and may not be disclosed, quoted, filed with a governmental agency (except as set forth above) or otherwise referred to without our express prior written consent.

/s/ Juan Picon

SQUIRE, SANDERS & DEMPSEY, S.L.  
Sociedad Unipersonal  
By Juan Picon

[Baker & McKenzie, S.C. letterhead]

March 2, 2005

Lear Corporation  
Lear Operations Corporation  
Lear Seating Holdings Corp. # 50  
Lear Corporation EEDS and Interiors  
Lear Technologies, LLC  
Lear Midwest Automotive, Limited Partnership  
Lear Automotive (EEDS) Spain S.L.  
Lear Corporation Mexico, S.A. de C.V.  
21557 Telegraph Road  
Southfield, MI 48034-5008

RE: Legal opinion of Guarantor's legal counsel.

Dear Sirs:

We have acted as Mexican counsel to Lear Corporation Mexico, S.A. de C.V. (the "Guarantor") in connection with certain matters relating to the Registration Statement on Form S-4 (the "Registration Statement") filed on behalf of Lear Corporation ("Lear"), the Guarantor and certain other Lear subsidiaries with the United States Securities and Exchange Commission (the "Commission") relating to the offer by Lear to exchange \$400,000,000 aggregate principal amount of its 5 3/4% Series B Senior Notes due 2014 (the "Exchange Notes") and the guarantees of the Exchange Notes by the Guarantor and certain other Lear subsidiaries (the "Exchange Guarantees" and, together with the Exchange Notes, the "Exchange Securities") for \$400,000,000 aggregate principal amount of Lear's 5 3/4% Senior Notes due 2010 (the "Original Notes") and the guarantees for the Original Notes by the Guarantor and certain other Lear subsidiaries (the "Original Guarantees" and, together with the Original Notes, the "Original Securities"). The Exchange Securities will be issued under an Indenture, dated as of August 3, 2004 (the "Indenture"), among Lear, the guarantors party thereto from time to time and BNY Midwest Trust Company, as trustee.

This opinion letter is being furnished to you in connection with the above-mentioned exchange of Exchange Securities for Original Securities, and also pursuant to item 601 (b) (5) of Regulation S-K under the Securities Act of 1933, as amended. Unless otherwise defined herein, capitalized terms used herein and not otherwise defined shall have the meanings given to them in the final Prospectus contained in the Registration Statement (the "Prospectus").

In rendering the opinions expressed below, we have examined:

- (a) The documents listed herein below:
  - I. The Registration Statement.
  - II. An execution copy of the Indenture.
  - III. The incorporation charter and by-laws of the Guarantor.
  - IV. Resolutions of the shareholders of the Guarantor approving among other things, the filing of the Registration Statement and the issuance and exchange of the Exchange Guarantees for the Original Guarantees.
- (b) Such corporate documents and records of the Guarantor as we have deemed necessary or appropriate to enable us to render the opinions set forth herein.

In rendering the opinions expressed below, we have assumed, with your permission, without independent investigation or inquiry, (1) the authenticity of all documents submitted to us as originals, (2) the genuineness of all signatures entered on documents that we examined (other than those of the Guarantor and officers of the Guarantor) and (3) the conformity to authentic originals of documents submitted to us as certified, conformed or photocopies. Additionally, we have assumed and relied upon, the following:

- (a) The accuracy of all certificates and other statements, representations, documents, records and papers reviewed by us, and the accuracy and completeness of all representations, warranties, schedules and exhibits contained in the Indenture, with respect to the factual matters set forth therein;
- (b) All parties to the Indenture reviewed by us (with the exception of the Guarantor) are duly organized, validly existing and in good standing under the laws of their respective jurisdictions of formation and under the laws of all jurisdictions where they are conducting their business or otherwise required to be so qualified, and have full power and authority to execute, deliver and perform under such agreement and such agreement has been duly authorized, executed and delivered by such parties; and
- (c) The Indenture constitutes the valid and binding obligations of each party thereto (other than the Guarantor) enforceable against such party in accordance with their terms.

Except as expressly set forth herein, we have not undertaken any independent investigation, examination or inquiry to determine the existence of any facts (and have not caused the



review of any court file or indices) and no inference as to our knowledge concerning any fact should be drawn as a result of the representation undertaken by us.

The lawyers of our firm are admitted to practice in the Mexican Republic ("Mexico"). We do not express our opinion under any law other than the laws of Mexico (the "Jurisdiction").

The opinions herein are subject to the following qualifications:

- (a) the opinions expressed below, and the enforceability of the Guarantor's guarantee under the Indenture is subject to and may be limited by bankruptcy, insolvency, fraudulent conveyance, suspension of payments, reorganization, moratorium or similar laws affecting the enforceability of creditors' rights generally. In this connection, we have assumed Section 10.03 of the Indenture also extends to applicable Mexican law, as far as the Guarantor is concerned.
- (b) in case of any suit brought before Mexican courts, including an enforcement action, such action will be subject to the procedural law of Mexico and the courts should apply Mexican law on statutes of limitations and expiration ("prescripcion y caducidad") notwithstanding the fact that the parties to the Agreements have selected other laws to govern them;
- (c) in the event that any legal proceedings are brought in the courts of Mexico, a Spanish translation of the documents required in such proceedings (if such document is in a language other than the Spanish language) approved by a court-approved translator would have to be approved by the court after the defendant has been given an opportunity to be heard with respect to the accuracy of the translation, and proceedings would thereafter be based upon the translated documents. Further, the submission of any non-Mexican public document in a court of Mexico from (i) a country which is a party to the Convention Abolishing the Requirements of Legalization for Foreign Public Documents (the Hague convention of October 5, 1961) shall comply with all the requirements provided therein; and (ii) a country which is not a party to such Hague Convention shall comply with the authentication procedure provided for under the laws of Mexico;
- (d) any judgment obtained before a Mexican court may be denominated in Dollars, as the currency in which the obligations under the Agreements or the Guarantee are payable, provided, however, that under Article 8 of the Monetary Law ("Ley Monetaria de los Estados Unidos Mexicanos") any obligation payable in Mexican territory may be discharged by paying the relevant amount due in Mexican pesos at the exchange rate in effect on the date of payment, as published by the Central Bank of Mexico ("Banco de Mexico") at the Official Gazette of the Federation ("Diario Oficial de la Federacion");

- (e) the exercise of any prerogative of the parties under the Indenture, although they may be discretionary, should be supported by the factual assumptions required for their reasonable exercise; in addition, under Mexican law, any party will have the right to contest in court any notice or certificate of such party purporting to be conclusive and binding;
- (f) under Mexican law, a guarantee, pledge or other security device is deemed to be accessory to the principal obligation, is not unconditional and consequently is conditioned to the scope and validity thereof. Accordingly, if the principal obligation is null and void, unenforceable, illegal, discharged, amended, extended, enlarged, or made more burdensome on the Guarantor than the principal obligation, or otherwise changed without the consent of the guarantor, then the guarantor will be released from its obligations under the corresponding guarantee, pledge or other security device.
- (g) we express no opinion regarding US federal or state securities, and similar legislation or the effects thereof, and;
- (h) we express no opinion as to the accuracy of any of the representations and warranties of the guarantors under the Indenture (including those of Guarantor).

Based upon and subject to the foregoing assumptions and qualifications, and having considered such questions of law, as we have deemed necessary as a basis for the opinions express below, we are of the opinion that:

1. The Exchange Guarantees, and the issuance thereof, have been duly authorized, executed and delivered by the Guarantor.
2. The Exchange Guarantees will constitute a valid and binding obligation of the Guarantor, entitled to the benefits of the Indenture and enforceable against the Guarantor in accordance with its terms, except to the extent that the enforceability thereof may be limited by (x) bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium or other similar laws now or hereafter in effect relating to creditor's rights generally and (y) general principles of equity (regardless of whether enforceability is considered in a proceeding at law or in equity) when (i) the Registration Statement, as finally amended (including all necessary post-effective amendments), shall have become effective under the Securities Act; (ii) the Exchange Securities are duly executed and authenticated in accordance with the provisions of the Indenture; and (iii) the Exchange Securities shall have been issued and delivered in exchange for the Original Securities pursuant to the terms set forth in the Prospectus.
3. The Guarantor has full corporate power and authority to authorize and issue the Exchange Guarantees as provided for in the Prospectus.

The foregoing opinions are limited to matters involving the laws and authorities of Mexico, and we do not express any opinion as to the laws or orders of any governmental agency or body or court of any other jurisdiction.

We hereby consent to the reference to our firm under the heading "Legal Matters" in the Prospectus and to the filing of this opinion letter with the Commission as an exhibit to the Registration Statement solely and exclusively for the purposes set forth in section titled "Legal Matters" in the Prospectus. In giving such consent, we do not represent nor concede that we are experts within the meaning of the Securities Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Securities Act.

This opinion is solely for the benefit of the addressees hereof in connection with the execution and delivery of the Agreements, and can be relied upon by BNY Midwest Trust Company, as trustee, under the Indenture, to the same extent as if this opinion were addressed to it, subject to the qualifications, assumptions and limitations stated herein. Except as set forth in the prior paragraph, this opinion may not be relied upon, used by, circulated, quoted, or referred to, nor may copies hereof be delivered to another person, by any other person other than the addressees hereof, BNY Midwest Trust Company, as trustee, under the Indenture, and their agents, without our prior written approval. We disclaim any obligation to update this opinion letter for events occurring or coming to our attention, or any changes in the law taking effect, after the date hereof.

Very truly yours,

/s/ Baker & McKenzie, S.C.

Baker & McKenzie, S.C.



- (2) Amount represents the number of common shares issued assuming exercise of warrants outstanding.
- (3) Amount represents the number of common shares issued assuming the conversion of convertible debt outstanding.

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Exhibit 12.1

COMPUTATION OF RATIOS OF EARNINGS TO FIXED CHARGES

(IN MILLIONS, EXCEPT RATIO OF EARNINGS TO FIXED CHARGES)

	Year Ended December 31,				
	2004	2003	2002	2001	2000
Income before provision for income taxes, minority interests in consolidated subsidiaries, equity in net income of affiliates and cumulative effect of a change in accounting principle	\$ 564.3	\$ 534.4	\$ 480.5	\$ 97.4	\$ 484.2
Fixed charges	207.2	226.4	249.3	293.6	349.3
Distributed income of affiliates	3.2	8.7	5.9	4.2	2.0
<b>Earnings</b>	<b>\$ 774.7</b>	<b>\$ 769.5</b>	<b>\$ 735.7</b>	<b>\$ 395.2</b>	<b>\$ 835.5</b>
Interest expense	\$ 165.5	\$ 186.6	\$ 210.5	\$ 254.7	\$ 316.2
Portion of lease expense representative of interest	41.7	39.8	38.8	38.9	33.1
<b>Fixed charges</b>	<b>\$ 207.2</b>	<b>\$ 226.4</b>	<b>\$ 249.3</b>	<b>\$ 293.6</b>	<b>\$ 349.3</b>
<b>Ratio of Earnings to Fixed Charges</b>	<b>3.7</b>	<b>3.4</b>	<b>3.0</b>	<b>1.3</b>	<b>2.4</b>
<b>Fixed Charges in Excess of Earnings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Consent of Independent Registered Public Accounting Firm

We consent to the reference to our firm under the captions "Experts" and "Summary consolidated financial information" in the Registration Statement (Form S-4 No. 333-120593) and related Prospectus of Lear Corporation for the registration of \$400,000,000 of 5 3/4% Senior Notes due 2014 and to the incorporation by reference therein of our reports dated February 9, 2005, with respect to the consolidated financial statements of Lear Corporation, Lear Corporation management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Lear Corporation, included in its Annual Report (Form 10-K) for the year ended December 31, 2004, and the related financial statement schedule of Lear Corporation included therein, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP  
March 1, 2005

FORM T-1

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

STATEMENT OF ELIGIBILITY  
UNDER THE TRUST INDENTURE ACT OF 1939 OF A  
CORPORATION DESIGNATED TO ACT AS TRUSTEE

CHECK IF AN APPLICATION TO DETERMINE  
ELIGIBILITY OF A TRUSTEE PURSUANT TO  
SECTION 305(b)(2)

-----  
BNY MIDWEST TRUST COMPANY  
(formerly known as CTC Illinois Trust Company)  
(Exact name of trustee as specified in its charter)

Illinois 36-3800435  
(State of incorporation (I.R.S. employer  
if not a U.S. national bank) identification no.)  
  
2 North LaSalle Street  
Suite 1020  
Chicago, Illinois 60602  
(Address of principal executive offices) (Zip code)

-----  
Lear Corporation  
(Exact name of obligor as specified in its charter)

Delaware 13-3386776  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)

Lear Operations Corporation  
(Exact name of obligor as specified in its charter)

Delaware 38-3265872  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)



Lear Seating Holdings Corp. #50  
(Exact name of obligor as specified in its charter)

Delaware 38-2929055  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)

Lear Corporation EEDS and Interiors  
(Exact name of obligor as specified in its charter)

Delaware 38-2446360  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)

Lear Technologies, LLC  
(Exact name of obligor as specified in its charter)

Delaware 52-2133836  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)

Lear Midwest Automotive, Limited Partnership  
(Exact name of obligor as specified in its charter)

Delaware 61-1317467  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)

Lear Automotive (EEDS) Spain S.L.  
(Exact name of obligor as specified in its charter)

Spain 38-3384976  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)

Lear Corporation Mexico, S.A. de C.V.  
(Exact name of obligor as specified in its charter)

Mexico CIN830323-T75  
(State or other jurisdiction of (I.R.S. employer  
incorporation or organization) identification no.)

21557 Telegraph Road  
Southfield, Michigan 48034  
(Address of principal executive offices) (Zip code)  
5-3/4% Series B Senior Notes due 2014  
(Title of the indenture securities)

1. GENERAL INFORMATION. FURNISH THE FOLLOWING INFORMATION AS TO THE TRUSTEE:

(A) NAME AND ADDRESS OF EACH EXAMINING OR SUPERVISING AUTHORITY TO WHICH IT IS SUBJECT.

-----  
Name Address  
-----

Office of Banks & Trust Companies of the State of Illinois 500 E. Monroe Street  
Springfield, Illinois 62701-1532

Federal Reserve Bank of Chicago 230 S. LaSalle Street  
Chicago, Illinois 60603

(B) WHETHER IT IS AUTHORIZED TO EXERCISE CORPORATE TRUST POWERS.

Yes.

2. AFFILIATIONS WITH OBLIGOR.

IF THE OBLIGOR IS AN AFFILIATE OF THE TRUSTEE, DESCRIBE EACH SUCH AFFILIATION.

None.

16. LIST OF EXHIBITS.

EXHIBITS IDENTIFIED IN PARENTHESES BELOW, ON FILE WITH THE COMMISSION, ARE INCORPORATED HEREIN BY REFERENCE AS AN EXHIBIT HERETO, PURSUANT TO RULE 7A-29 UNDER THE TRUST INDENTURE ACT OF 1939 (THE "ACT") AND 17 C.F.R. 229.10(d).

1. A copy of Articles of Incorporation of BNY Midwest Trust Company (formerly CTC Illinois Trust Company, formerly Continental Trust Company) as now in effect. (Exhibit 1 to Form T-1 filed with the Registration Statement No. 333-47688.)
- 2,3. A copy of the Certificate of Authority of the Trustee as now in effect, which contains the authority to commence business and a grant of powers to exercise corporate trust powers. (Exhibit 2 to Form T-1 filed with the Registration Statement No. 333-47688.)
4. A copy of the existing By-laws of the Trustee. (Exhibit 4 to Form T-1 filed with the Registration Statement No. 333-47688.)
6. The consent of the Trustee required by Section 321(b) of the Act. (Exhibit 6 to Form T-1 filed with the Registration Statement No. 333-47688.)

7. A copy of the latest report of condition of the Trustee published pursuant to law or to the requirements of its supervising or examining authority.

SIGNATURE

Pursuant to the requirements of the Act, the Trustee, BNY Midwest Trust Company, a corporation organized and existing under the laws of the State of Illinois, has duly caused this statement of eligibility to be signed on its behalf by the undersigned, thereunto duly authorized, all in The City of Chicago, and State of Illinois, on the 1st day of February, 2005.

BNY Midwest Trust Company

By: /S/ D.G. DONOVAN

-----  
Name: D.G. DONOVAN  
Title: VICE PRESIDENT

EXHIBIT 7 TO FORM T-1

OFFICE OF BANKS AND REAL ESTATE  
BUREAU OF BANKS AND TRUST COMPANIES

CONSOLIDATED REPORT OF CONDITION  
OF

BNY MIDWEST TRUST COMPANY  
2 NORTH LASALLE STREET  
SUITE 1020  
CHICAGO, ILLINOIS 60602

Including the institution's domestic and foreign subsidiaries completed as of the close of business on November 30, 2004, submitted in response to the call of the Office of Banks and Real Estate of the State of Illinois.

	ASSETS -----	THOUSANDS OF DOLLARS ----- (000)
1.	Cash and Due from Depository Institution.....	44,386
2.	U.S. Treasury Securities.....	- 0 -
3.	Obligations of States and Political Subdivisions.....	- 0 -
4.	Other Bonds, Notes and Debentures.....	- 0 -
5.	Corporate Stock.....	- 0 -
6.	Trust Company Premises, Furniture, Fixtures and Other Assets Representing Trust Company Premises.....	592
7.	Accounts Receivable.....	4,848
8.	Goodwill.....	86,813
9.	Intangibles .....	-0-
10.	Other Assets .....	5,280
	(Itemize amounts greater than 15% of Line 10)	
	Income Taxes Receivable.....5,213 -----	
11.	TOTAL ASSETS.....	141,919

OFFICE OF BANKS AND REAL ESTATE  
BUREAU OF BANKS AND TRUST COMPANIES

CONSOLIDATED REPORT OF CONDITION  
OF

BNY MIDWEST TRUST COMPANY  
2 NORTH LASALLE STREET  
SUITE 1020  
CHICAGO, ILLINOIS 60602

LIABILITIES  
-----

THOUSANDS OF DOLLARS  
-----

12. Accounts Payable.....	34
13. Taxes Payable.....	0
14. Other Liabilities for Borrowed Money.....	25,425
15. Other Liabilities.....	
(Itemize amounts greater than 15% of Line 14)	
Reserve for Taxes.....11,380	11,885
16. TOTAL LIABILITIES	37,344

EQUITY CAPITAL  
-----

17. Preferred Stock.....	- 0 -
18. Common Stock.....	2,000
19. Surplus.....	67,130
20. Reserve for Operating Expenses.....	- 0 -
21. Retained Earnings (Loss).....	35,445
22. TOTAL EQUITY CAPITAL.....	104,575
23. TOTAL LIABILITIES AND EQUITY CAPITAL.....	141,919

I, Robert L. DePaola, Vice President  
-----  
(Name and Title of Officer Authorized to Sign Report)

of BNY Midwest Trust Company certify that the information contained in this statement is accurate to the best of my knowledge and belief. I understand that submission of false information with the intention to deceive the Commissioner or his Administrative officers is a felony.

/s/ Robert L. DePaola  
-----  
(Signature of Officer Authorized to Sign Report)

Sworn to and subscribed before me this 23rd day of January , 2004.  
-----

My Commission expires May 15, 2007.  
-----

/s/ Joseph A. Giacobino, Notary Public  
-----

(Notary Seal)

Person to whom Supervisory Staff should direct questions concerning this report.

Emmie Chan	Assistant Treasurer
-----	-----
Name	Title
(212) 437-5639	
-----	
Telephone Number (Extension)	
eychan@bankofny.com	
-----	
E-mail	

**LETTER OF TRANSMITTAL**  
**EXCHANGE OFFER**  
**FOR**  
**ALL OUTSTANDING**  
**5 3/4% SENIOR NOTES DUE 2014**  
**OF**  
**LEAR CORPORATION**

Pursuant to the Prospectus dated March 4, 2005

**THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON APRIL 1, 2005 UNLESS EXTENDED (THE "EXPIRATION DATE").**

The Exchange Agent for the Exchange Offer is:

**BNY MIDWEST TRUST COMPANY**

*By Hand or Overnight Delivery*

*or*

*By Registered or Certified Mail:*

Bank of New York

Corporate Trust Department  
Reorganization Unit  
101 Barclay Street – 7 East  
New York, NY 10286

Attention: Carolle Montreuil

*Facsimile Transmissions:*

*(Eligible Institutions Only)*

(212) 298-1915

*To Confirm by Telephone*

*or for Information Call:*

(212) 815-5920

**IF YOU DELIVER THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE OR TRANSMIT INSTRUCTIONS VIA FACSIMILE OTHER THAN AS SET FORTH ABOVE, SUCH DELIVERY OR INSTRUCTIONS WILL NOT BE EFFECTIVE. YOU MUST SIGN THIS LETTER OF TRANSMITTAL IN THE APPROPRIATE SPACE PROVIDED THEREFOR AND COMPLETE THE SUBSTITUTE FORM W-9 SET FORTH BELOW.**

The instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed.

Lear Corporation (the "Company") is offering, upon the terms and subject to the conditions set forth in the Prospectus, dated March 4, 2005 (the "Prospectus"), and in this Letter of Transmittal (which, together with any supplements or amendments hereto or thereto, collectively constitute the "Exchange Offer") to exchange up to \$400,000,000 aggregate principal amount of its 5 3/4% Series B Senior Notes due 2014 (the



“Exchange Notes”) which have been registered under the Securities Act for a like aggregate principal amount of its original unregistered 5 3/4% Senior Notes due 2014 (the “Original Notes”). Terms used herein with initial capital letters but not otherwise defined herein have the respective meanings ascribed to them in the Prospectus.

This Letter of Transmittal is to be completed by holders of Original Notes (i) if certificates representing Original Notes (“Certificates”) are to be forwarded herewith or (ii) unless an agent’s message (as defined in the Prospectus) is utilized, if delivery of Original Notes is to be made by book-entry transfer to the account maintained by the Exchange Agent at The Depository Trust Company (the “Book-Entry Transfer Facility”) pursuant to the procedures set forth in the Prospectus under the caption “The Exchange Offer — Book-Entry Transfer.” Holders whose Certificates are not immediately available or who cannot deliver their Certificates and all other required documents to the Exchange Agent prior to the Expiration Date, or who cannot complete the procedures for book-entry transfer on a timely basis, may tender their Original Notes pursuant to the guaranteed delivery procedures set forth in the Prospectus under the caption “The Exchange Offer — Guaranteed Delivery Procedures.” See Instruction 1. Delivery of documents to the Book-Entry Transfer Facility does not constitute delivery to the Exchange Agent.

List below the Original Notes to which this Letter of Transmittal relates. If the space provided below is inadequate, list the certificate numbers and principal amount of Original Notes on a separate signed schedule and affix the list to this Letter of Transmittal.

---

DESCRIPTION OF ORIGINAL NOTES

---

Name(s) and Address(es) of  
Registered Holders  
(Please Complete, if Blank)

Certificate  
Number(s)\*

Aggregate Principal  
Amount of Original  
Notes Represented  
by Certificate(s)

Aggregate Principal  
Amount of Original  
Notes Tendered\*\*

---

---

---

Total Principal  
Amount Tendered:

---

\* Need not be completed if Original Notes are being tendered by book-entry transfer.

\*\* Unless otherwise indicated in this column, a holder will be deemed to have tendered the entire principal amount of its Original Notes.

---

**CHECK HERE IF TENDERED ORIGINAL NOTES ARE BEING DELIVERED BY BOOK-ENTRY TRANSFER MADE TO THE ACCOUNT MAINTAINED BY THE EXCHANGE AGENT WITH THE BOOK-ENTRY TRANSFER FACILITY AND COMPLETE THE FOLLOWING:**

Name of Tendering Institution:

---

Account Number:

---

Transaction Code Number:

---

By crediting the Original Notes to the Exchange Agent's account at the Book-Entry Transfer Facility's Automated Tender Offer Program ("ATOP") and by complying with applicable ATOP procedures with respect to the Exchange Offer, including transmitting to the Exchange Agent a computer-generated Agent's Message in which the holder of the Original Notes acknowledges and agrees to be bound by the terms of, and makes the representations and warranties contained in, this Letter, the participant in the Book-Entry Transfer Facility confirms on behalf of itself and the beneficial owners of such Original Notes all provisions of this Letter (including all representations and warranties) applicable to it and such beneficial owner as fully as if it had completed the information required herein and executed and transmitted this Letter to the Exchange Agent.

**CHECK HERE IF TENDERED ORIGINAL NOTES ARE BEING DELIVERED PURSUANT TO A NOTICE OF GUARANTEED DELIVERY PREVIOUSLY SENT TO THE EXCHANGE AGENT AND COMPLETE THE FOLLOWING:**

Name(s) of Registered Holder(s) of Original Notes:

---

Window Ticket Number (if any):

---

Date of Execution of Notice of Guaranteed Delivery:

---

Name of Institution that Guaranteed Delivery:

---

**If Delivered by Book-Entry Transfer, Complete the Following:**

Account Number

---

Transaction Code Number

---

**CHECK HERE IF YOU ARE A BROKER-DEALER AND WISH TO RECEIVE 10 ADDITIONAL COPIES OF THE PROSPECTUS AND 10 COPIES OF ANY AMENDMENTS OR SUPPLEMENTS THERETO AND COMPLETE THE FOLLOWING.**

Name:

---

Address:

---

**PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY**

Ladies and Gentlemen:

On the terms and subject to the conditions of the Exchange Offer, the undersigned hereby tenders to the Company the aggregate principal amount of Original Notes indicated above. Subject to, and effective upon, the acceptance for exchange of the Original Notes tendered hereby, the undersigned hereby (i) sells, assigns, and transfers to, or upon the order of, the Company all right, title, and interest in and to the Original Notes tendered hereby and (ii) irrevocably constitutes and appoints the Exchange Agent as its true and lawful agent and attorney-in-fact (with full knowledge that the Exchange Agent also acts as the agent of the Company) with respect to such Original Notes, with full power of substitution (such power of attorney deemed to be an irrevocable power of attorney coupled with an interest), to (a) deliver Certificates evidencing such Original Notes, or transfer ownership of such Original Notes on the account books maintained by the Book-Entry Transfer Facility, together, in any such case, with all accompanying evidences of transfer and authenticity to, or upon the order of, the Company, (b) present such Original Notes for transfer on the books of the registrar for the Original Notes, and (c) receive all benefits and otherwise exercise all rights of beneficial ownership of such Original Notes.

The undersigned hereby represents and warrants that the undersigned has full power and authority to tender, sell, assign, transfer, and exchange the Original Notes tendered hereby and that, when the same are accepted by the Company for exchange, the Company will acquire good and unencumbered title thereto, free and clear of all liens, restrictions, charges, encumbrances, and adverse claims. The undersigned hereby further represents that (i) any Exchange Notes acquired in exchange for Original Notes tendered hereby are being acquired in the ordinary course of business of the person receiving such Exchange Notes, whether or not such person is the holder of such Original Notes, (ii) neither the undersigned nor any such other person is engaging in or intends to engage in a distribution of the Exchange Notes, (iii) neither the undersigned nor any such other person has an arrangement or understanding with any person to participate in the distribution of such Exchange Notes, and (iv) neither the undersigned nor any such other person is an "affiliate" (as defined in Rule 405 under the Securities Act) of the Company, or, if either is an affiliate, it will comply with the registration and prospectus delivery requirements of the Securities Act. If the undersigned is a broker-dealer that is to receive Exchange Notes for its own account in exchange for Original Notes, it further represents that such Original Notes were acquired as a result of market-making activities or other trading activities, and acknowledges that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of such Exchange Notes; however, by so acknowledging and by delivering a prospectus, the undersigned will not be deemed to admit that it is an "underwriter" with respect to such Exchange Notes within the meaning of the Securities Act.

The undersigned acknowledges that this Exchange Offer is being made in reliance upon interpretations by the staff of the Securities and Exchange Commission, as set forth in no-action letters issued to third parties, that indicate that the Exchange Notes issued in exchange for the Original Notes pursuant to the Exchange Offer may be offered for resale, resold, or otherwise transferred by the holders thereof (other than any such holder that is an "affiliate" of the Company within the meaning of Rule 405 under the Securities Act), without compliance with the registration and prospectus delivery provisions of the Securities Act, if such Exchange Notes are acquired in the ordinary course of such holders' business and such holders have no arrangement or understanding with any person to participate in a distribution of such Exchange Notes. However, the Securities and Exchange Commission has not considered the Exchange Offer in the context of a no-action letter and there can be no assurance that the staff of the Securities and Exchange Commission would make a similar determination with respect to the Exchange Offer. If any holder of Original Notes is an affiliate of the Company or is engaged in, or intends to engage in or has any arrangement or understanding with any person to participate in, the distribution of the Exchange Notes to be acquired pursuant to the Exchange Offer, such holder (i) cannot rely on the applicable interpretations of the staff of the Securities and Exchange Commission and (ii) must comply with the registration and prospectus delivery requirements of the Securities Act in connection with any resale transaction.

The undersigned will, upon request, execute and deliver any additional documents deemed by the Exchange Agent or the Company to be necessary or desirable to complete the sale, assignment, and transfer of the Original Notes tendered hereby.

All authority conferred or agreed to be conferred by this Letter of Transmittal and every obligation of the undersigned hereunder shall be binding upon the undersigned's heirs, executors, administrators, trustees in bankruptcy, legal representatives, successors, and assigns and shall survive the death, incapacity, or dissolution of the undersigned.

The undersigned understands that the valid tender of Original Notes pursuant to the procedures set forth in the Prospectus under the caption "The Exchange Offer — Procedures for Tendering" and in the instructions hereto will constitute a binding agreement between the undersigned and the Company upon the terms and subject to the conditions of the Exchange Offer.

Unless otherwise indicated herein under "Special Issuance Instructions," please issue the Certificates representing the Exchange Notes and return any Original Notes not tendered or not accepted for exchange in the name(s) of the undersigned or, in the case of a book-entry delivery of Original Notes, please credit the account indicated above maintained at the Book-Entry Transfer Facility. Similarly, unless otherwise indicated herein under "Special Delivery Instructions," please mail the Certificates representing the Exchange Notes issued in exchange for the Original Notes accepted for exchange and any certificates for Original Notes not tendered or not accepted for exchange (and accompanying documents, as appropriate) to the undersigned at the address shown below the undersigned's signature(s). The undersigned recognizes that the Company has no obligation pursuant to the "Special Issuance Instructions" and "Special Delivery Instructions" to transfer any Original Notes from the name of the registered holder(s) thereof if the Company does not accept for exchange any of the Original Notes so tendered.

**THE UNDERSIGNED, BY COMPLETING THE BOX ENTITLED "DESCRIPTION OF ORIGINAL NOTES" ABOVE AND SIGNING THIS LETTER OF TRANSMITTAL, WILL BE DEEMED TO HAVE TENDERED THE ORIGINAL NOTES AS SET FORTH IN SUCH BOX ABOVE.**

**SPECIAL ISSUANCE INSTRUCTIONS**  
**(See Instructions 3, 4 and 6)**

To be completed ONLY (i) if Certificates for Exchange Notes and any Original Notes that are not accepted for exchange are to be issued in the name of and sent to someone other than the undersigned or (ii) if Original Notes tendered by book-entry transfer that are not accepted for exchange are to be returned by credit to an account maintained at the Book-Entry Transfer Facility other than the account indicated above.

Issue Certificate(s) to:

Name:

---

**(Please Type or Print)**

Address:

---

**(Include Zip Code)**

---

**(Taxpayer Identification or Social Security No.)**

(Please Also Complete Substitute Form W-9)

Credit unexchanged Original Notes delivered by book-entry transfer to the Book-Entry Transfer Facility Account set forth below.

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**(Book-Entry Transfer Facility Account Number, if Applicable)**

**SPECIAL DELIVERY INSTRUCTIONS**

**(See Instructions 3, 4 and 6)**

To be completed ONLY if Certificates for Exchange Notes and any Original Notes that are not accepted for exchange are to be sent to someone other than the undersigned, or to the undersigned at an address other than that shown above.

Mail Certificate(s) to:

Name:

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**(Please Type or Print)**

Address:

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**(Include Zip Code)**

**IMPORTANT: THIS LETTER OF TRANSMITTAL OR AN AGENT'S MESSAGE IN LIEU THEREOF (TOGETHER WITH THE CERTIFICATES FOR ORIGINAL NOTES OR A BOOK-ENTRY CONFIRMATION AND ALL OTHER REQUIRED DOCUMENTS OR THE NOTICE OF GUARANTEED DELIVERY) MUST BE RECEIVED BY THE EXCHANGE AGENT PRIOR TO 5:00 P.M., NEW YORK CITY TIME, ON THE EXPIRATION DATE.**

**BROKER-DEALER STATUS**

o Check this box if the beneficial owner of the Original Notes is a broker-dealer and such broker-dealer acquired the Original Notes for its own account as a result of market-making activities or other trading activities. **IF THIS BOX IS CHECKED, PLEASE SEND A COPY OF THIS LETTER OF TRANSMITTAL TO DANIEL A. NINIVAGGI, ESQ., VIA FACSIMILE: (248) 447-4408.**

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**PLEASE READ THIS ENTIRE LETTER OF TRANSMITTAL**

**CAREFULLY BEFORE COMPLETING ANY BOX ABOVE.**

**IMPORTANT:**

**SIGN HERE AND COMPLETE SUBSTITUTE FORM W-9 BELOW**

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**Signature(s) of Holder(s) of Original Notes**

Dated: \_\_\_\_\_, 2005

(Must be signed by the registered holder(s) of Original Notes as their name(s) appear(s) on the certificates for the Original Notes or on a security position listing, or by person(s) authorized to become registered holder(s) by endorsements and documents transmitted herewith. If signature is by trustees, executors, administrators, guardians, attorneys-in-fact, agents, officers of corporations, or others acting in a fiduciary or representative capacity, please provide the following information. See Instruction 3.)

Name:

---

**(Please Type or Print)**

Capacity (Full Title):

Address:

---

**(Include Zip Code)**

Area Code and Telephone No.:

---

**(Home)**

---

**(Business)**

Tax Identification or Social Security No.:

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**(Complete Substitute Form W-9 Below)**

**GUARANTEE OF SIGNATURE(S)**

**(See Instruction 3)**

Authorized Signature(s):

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Name:

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**(Please Type or Print)**

Title:

---

Name of Firm:

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Address:

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**(Include Zip Code)**

Area Code and Telephone No.:

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Dated: \_\_\_\_\_, 2005

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## INSTRUCTIONS

### FORMING PART OF THE TERMS AND CONDITIONS OF THE EXCHANGE OFFER

1. *Delivery of this Letter of Transmittal and Original Notes; Guaranteed Delivery Procedures.* This Letter of Transmittal is to be completed by holders of Original Notes (a) if Certificates are to be forwarded herewith or (b) unless an agent's message (as defined in the Prospectus) is utilized, if delivery of Original Notes is to be made by book-entry transfer pursuant to the procedures set forth in the Prospectus under the caption "The Exchange Offer — Book-Entry Transfer." Certificates for all physically tendered Original Notes, or Book-Entry Confirmation (as defined below), as the case may be, as well as a properly completed and duly executed Letter of Transmittal (or, at the option of the holder in the case of a book-entry tender of Original Notes, an agent's message) and any other documents required by this Letter of Transmittal, must be received by the Exchange Agent at the address set forth herein prior to the Expiration Date, or the tendering holder must comply with the guaranteed delivery procedures set forth below. Original Notes tendered hereby must be in denominations of principal amount of \$1,000 and any integral multiple thereof.

Holders whose Certificates are not immediately available or who cannot deliver their Certificates and all other required documents to the Exchange Agent prior to the Expiration Date, or who cannot complete the procedures for book-entry transfer on a timely basis, may tender their Original Notes pursuant to the guaranteed delivery procedures set forth in the Prospectus under the caption "The Exchange Offer — Guaranteed Delivery Procedures." Pursuant to such procedures, (a) such tender must be made through an Eligible Institution (as defined in Instruction 3 below) prior to 5:00 p.m., New York City time, on the Expiration Date, (b) the Exchange Agent must receive from such Eligible Institution a properly completed and duly executed Letter of Transmittal (or, at the option of the holder in the case of a book-entry tender of Original Notes, an agent's message) and Notice of Guaranteed Delivery, substantially in the form provided by the Company (by facsimile transmission, mail or hand delivery), setting forth the name and address of the holder of Original Notes and the amount of Original Notes tendered, stating that the tender is being made thereby, and guaranteeing that within three New York Stock Exchange ("NYSE") trading days after the Expiration Date, the Certificates for all physically tendered Original Notes, in proper form for transfer, or confirmation of the book-entry transfer of the Original Notes into the Exchange Agent's account at the Book-Entry Transfer Facility (a "Book-Entry Confirmation"), as the case may be, and any other documents required by this Letter of Transmittal will be deposited by the Eligible Institution with the Exchange Agent, and (c) the Certificates for all physically tendered Original Notes, in proper form for transfer, or a Book-Entry Confirmation, as the case may be, and all other documents required by this Letter of Transmittal, must be received by the Exchange Agent within three NYSE trading days after the Expiration Date.

The method of delivery of this Letter of Transmittal, the Original Notes, and all other required documents is at the election and risk of the tendering holders, but the delivery will be deemed made only when actually received or confirmed by the Exchange Agent. If Original Notes are sent by mail, it is suggested that the mailing be registered mail, properly insured, with return receipt requested, made sufficiently in advance of the Expiration Date to permit delivery to the Exchange Agent prior to 5:00 p.m., New York City time, on the Expiration Date. See "The Exchange Offer" in the Prospectus.

2. *Partial Tenders (Not Applicable to Note Holders Who Tender by Book-Entry Transfer).* If less than all of the Original Notes evidenced by a submitted Certificate are to be tendered, the tendering holder(s) should fill in the aggregate principal amount of Original Notes to be tendered in the boxes above entitled "Description of Original Notes — Aggregate Principal Amount of Original Notes Tendered." A reissued Certificate representing the balance of nontendered Original Notes will be sent to such tendering holder, unless otherwise provided in the appropriate box on this Letter of Transmittal, promptly after the Expiration Date. **ALL OF THE ORIGINAL NOTES DELIVERED TO THE EXCHANGE AGENT WILL BE DEEMED TO HAVE BEEN TENDERED UNLESS OTHERWISE INDICATED.**

3. *Signatures on this Letter; Bond Powers and Endorsements; Guarantee of Signatures.* If this Letter of Transmittal is signed by the registered holder of the Original Notes tendered hereby, the signature must correspond exactly with the name as written on the face of the Certificates without any change whatsoever. If any tendered Original Notes are owned of record by two or more joint owners, all of such owners must sign

this Letter of Transmittal. If any tendered Original Notes are registered in different names on several Certificates, it will be necessary to complete, sign, and submit as many separate copies of this Letter of Transmittal as there are different registrations of Certificates. When this Letter of Transmittal is signed by the registered holder or holders of the Original Notes specified herein and tendered hereby, no endorsements of Certificates or separate bond powers are required. If, however, the Exchange Notes are to be issued, or any untendered Original Notes are to be reissued, to a person other than the registered holder, then endorsements of any Certificates transmitted hereby or separate bond powers are required. Signatures on such Certificate(s) must be guaranteed by an Eligible Institution. If this Letter of Transmittal is signed by a person other than the registered holder or holders of any Certificate(s) specified herein, such Certificate(s) must be endorsed or accompanied by appropriate bond powers, in either case signed exactly as the name or names of the registered holder or holders appear(s) on the Certificate(s) and signatures on such Certificate(s) must be guaranteed by an Eligible Institution. If this Letter of Transmittal or any Certificates or bond powers are signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations, or others acting in a fiduciary or representative capacity, such persons should so indicate when signing and, unless waived by the Company, proper evidence satisfactory to the Company of their authority to so act must be submitted.

**ENDORSEMENTS ON CERTIFICATES FOR ORIGINAL NOTES OR SIGNATURES ON BOND POWERS REQUIRED BY THIS INSTRUCTION 3 MUST BE GUARANTEED BY A FIRM THAT IS A FINANCIAL INSTITUTION (INCLUDING MOST BANKS, SAVINGS AND LOAN ASSOCIATIONS, AND BROKERAGE HOUSES) THAT IS A PARTICIPANT IN THE SECURITIES TRANSFER AGENT'S MEDALLION PROGRAM, THE NEW YORK STOCK EXCHANGE MEDALLION SIGNATURE PROGRAM, OR THE STOCK EXCHANGES MEDALLION PROGRAM (EACH AN "ELIGIBLE INSTITUTION"). SIGNATURES ON THIS LETTER OF TRANSMITTAL NEED NOT BE GUARANTEED BY AN ELIGIBLE INSTITUTION, PROVIDED THE ORIGINAL NOTES ARE TENDERED: (i) BY A REGISTERED HOLDER OF ORIGINAL NOTES (WHICH TERM, FOR PURPOSES OF THE EXCHANGE OFFER, INCLUDES ANY PARTICIPANT IN THE BOOK-ENTRY TRANSFER FACILITY SYSTEM WHOSE NAME APPEARS ON A SECURITY POSITION LISTING AS THE HOLDER OF SUCH ORIGINAL NOTES) WHO HAS NOT COMPLETED THE BOX ENTITLED "SPECIAL ISSUANCE INSTRUCTIONS" OR "SPECIAL DELIVERY INSTRUCTIONS" ON THIS LETTER OF TRANSMITTAL OR (ii) FOR THE ACCOUNT OF AN ELIGIBLE INSTITUTION.**

4. *Special Issuance and Delivery Instructions.* Tendering holders of Original Notes should indicate in the applicable box the name and address to which Exchange Notes issued pursuant to the Exchange Offer and or substitute Certificates evidencing Original Notes not exchanged are to be issued or sent, if different from the name or address of the person signing this Letter of Transmittal. In the case of issuance in a different name, the employer identification or social security number of the person named must also be indicated. Note holders tendering Original Notes by book-entry transfer may request that Original Notes not exchanged be credited to such account maintained at the Book-Entry Transfer Facility as such note holder may designate hereon. If no such instructions are given, such Original Notes not exchanged will be returned to the name and address of the person signing this Letter of Transmittal.

5. *Taxpayer Identification Number.* Federal income tax law generally requires that a tendering holder whose Original Notes are accepted for exchange must provide the Company (as payer) with such holder's correct Taxpayer Identification Number ("TIN") on Substitute Form W-9 below, which in the case of a tendering holder who is an individual, is his or her social security number. If the Company is not provided with the current TIN or an adequate basis for an exemption from backup withholding, such tendering holder may be subject to a \$50 penalty imposed by the Internal Revenue Service. In addition, the Exchange Agent may be required to withhold 28% of the amount of any reportable payments made after the exchange to such tendering holder of Exchange Notes. If withholding results in an overpayment of taxes, a refund may be obtained. Exempt holders of Original Notes (including, among others, all corporations and certain foreign individuals) are not subject to these backup withholding and reporting requirements. See the enclosed Guidelines of Certification of Taxpayer Identification Number on Substitute Form W-9 (the "W-9 Guidelines") for additional instructions.

To prevent backup withholding, each tendering holder of Original Notes must provide its correct TIN by completing the Substitute Form W-9 set forth below, certifying, under penalties of perjury, that the TIN provided is correct (or that such holder is awaiting a TIN) and that (a) the holder is exempt from backup withholding, (b) the holder has not been notified by the Internal Revenue Service that such holder is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the Internal Revenue Service has notified the holder that such holder is no longer subject to backup withholding. If the tendering holder of Original Notes is a nonresident alien or foreign entity not subject to backup withholding, such holder must give the Exchange Agent a completed Form W-8, Certificate of Foreign Status. These forms may be obtained from the Exchange Agent. If the Original Notes are in more than one name or are not in the name of the actual owner, such holder should consult the W-9 Guidelines for information on which TIN to report. If such holder does not have a TIN, such holder should consult the W-9 Guidelines for instructions on applying for a TIN, check the box in Part 2 of the Substitute Form W-9 and write "applied for" in lieu of its TIN. Note: Checking this box and writing "applied for" on the form means that such holder has already applied for a TIN or that such holder intends to apply for one in the near future. If the box in Part 2 of the Substitute Form W-9 is checked, the Exchange Agent will retain 28% of reportable payments made to a holder during the 60-day period following the date of the Substitute Form W-9. If the holder furnishes the Exchange Agent with his or her TIN within 60 days of the Substitute Form W-9, the Exchange Agent will remit such amounts retained during such 60-day period to such holder and no further amounts will be retained or withheld from payments made to the holder thereafter. If, however, such holder does not provide its TIN to the Exchange Agent within such 60-day period, the Exchange Agent will remit such previously withheld amounts to the Internal Revenue Service as backup withholding and will withhold 28% of all reportable payments to the holder thereafter until such holder furnishes its TIN to the Exchange Agent.

6. *Transfer Taxes.* The Company will pay all transfer taxes, if any, applicable to the transfer of Original Notes to it or its order pursuant to the Exchange Offer. If, however, Exchange Notes and/or substitute Original Notes not exchanged are to be delivered to, or are to be registered or issued in the name of, any person other than the registered holder of the Original Notes tendered hereby, or if tendered Original Notes are registered in the name of any person other than the person signing this Letter of Transmittal, or if a transfer tax is imposed for any reason other than the transfer of Original Notes to the Company or its order pursuant to the Exchange Offer, the amount of any such transfer taxes (whether imposed on the registered holder or any other persons) will be payable by the tendering holder. If satisfactory evidence of payment of such taxes or exemption therefrom is not submitted herewith, the amount of such transfer taxes will be billed directly to such tendering holder. **EXCEPT AS PROVIDED IN THIS INSTRUCTION 6, IT WILL NOT BE NECESSARY FOR TRANSFER TAX STAMPS TO BE AFFIXED TO THE ORIGINAL NOTES SPECIFIED IN THIS LETTER OF TRANSMITTAL.**

7. *Waiver of Conditions.* The Company reserves the absolute right to waive satisfaction of any or all conditions to the Exchange Offer set forth in the Prospectus.

8. *No Conditional Tenders.* No alternative, conditional, irregular, or contingent tenders will be accepted. All tendering holders of Original Notes, by execution of this Letter of Transmittal, shall waive any right to receive notice of the acceptance of their Original Notes for exchange. Neither the Company, the Exchange Agent, nor any other person is obligated to give notice of any defect or irregularity with respect to any tender of Original Notes nor shall any of them incur any liability for failure to give any such notice.

9. *Mutilated, Lost, Stolen, or Destroyed Original Notes.* Any holder whose Original Notes have been mutilated, lost, stolen, or destroyed should contact the Exchange Agent at the address indicated above for further instructions.

10. *Withdrawal Rights.* Tenders of Original Notes may be withdrawn at any time prior to 5:00 p.m., New York City time, on the Expiration Date. For a withdrawal of a tender of Original Notes to be effective, a written notice of withdrawal must be received by the Exchange Agent at the address, or in the case of eligible institutions, at the facsimile number set forth above prior to 5:00 p.m., New York City time, on the Expiration Date. Any such notice of withdrawal must (a) specify the name of the person who tendered the Original Notes to be withdrawn (the "Depositor"), (b) identify the Original Notes to be withdrawn (including

certificate number or numbers and the principal amount of such Original Notes), (c) contain a statement that such holder is withdrawing his election to have such Original Notes exchanged, (d) be signed by the holder in the same manner as the original signature on the Letter of Transmittal by which such Original Notes were tendered (including any required signature guarantees) or be accompanied by documents of transfer to have the registrar with respect to the Original Notes register the transfer of such Original Notes in the name of the person withdrawing the tender, and (e) specify the name in which such Original Notes are registered, if different from that of the Depositor. If Original Notes have been tendered pursuant to the procedure for book-entry transfer set forth in the Prospectus under the caption "The Exchange Offer — Book-Entry Transfer," any notice of withdrawal must specify the name and number of the account at the Book-Entry Transfer Facility to be credited with the withdrawn Original Notes and otherwise comply with the procedures of such facility.

All questions as to the validity, form, and eligibility (including time of receipt) of such notices will be determined by the Company, whose determination shall be final and binding on all parties. Any Original Notes so withdrawn will be deemed not to have been validly tendered for exchange for purposes of the Exchange Offer. Any Original Notes that have been tendered for exchange but which are not exchanged for any reason will be returned to the holder thereof without cost to such holder (or, in the case of Original Notes tendered by book-entry transfer into the Exchange Agent's account at the Book-Entry Transfer Facility pursuant to the book-entry transfer procedures set forth in the Prospectus under the caption "The Exchange Offer — Book-Entry Transfer," such Original Notes will be credited to an account maintained with the Book-Entry Transfer Facility for the Original Notes) promptly after the expiration or termination of the Exchange Offer. Properly withdrawn Original Notes may be retendered by following the procedures described above at any time prior to 5:00 p.m., New York City time, on the Expiration Date.

11. *Requests for Assistance or Additional Copies.* Questions relating to the procedure for tendering, requests for additional copies of the Prospectus and this Letter of Transmittal, and requests for Notices of Guaranteed Delivery and other related documents may be directed to the Exchange Agent, at the address and telephone number indicated above.

PLEASE COMPLETE SUBSTITUTE FORM W-9 BELOW.

PAYER'S NAME: BNY MIDWEST TRUST COMPANY

SUBSTITUTE  
Form W-9

Part 1 — PLEASE PROVIDE YOUR TIN IN THE BOX AT RIGHT AND  
CERTIFY BY SIGNING AND DATING BELOW

Social Security  
Number

OR

Employer Identification  
Number

Department of the  
Treasury Internal  
Revenue Service

Part 2 —  
TIN Applied For o

Part 3 —

**CERTIFICATION** — Under penalties of perjury, I certify that:

- (1) the number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- (2) I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (the "IRS") that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- (3) I am a U.S. person.

Payer's Request for  
Taxpayer Identification  
Number ("TIN")  
Certification

You must cross out Item (2) above if you have been notified by the IRS that you are subject to backup withholding because of underreporting of interest or dividends on your return and you have not been notified by the IRS that you are no longer subject to backup withholding.

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU CHECKED THE BOX IN PART 2 OF SUBSTITUTE FORM W-9.

**CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER**

I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a taxpayer identification number at the time of the exchange, 28% of all reportable payments made to me thereafter will be withheld until I provide a number.

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

NAME \_\_\_\_\_

(Please Type or Print)

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION**

**NUMBER ON SUBSTITUTE FORM W-9**

**Guidelines for Determining the Proper Identification Number to Give the Payer.** — Social Security numbers (SSNs) have nine digits separated by two hyphens: e.g., 000-00-0000. Employer identification numbers (EINs) have nine digits separated by only one hyphen: e.g., 00-0000000. The table below will help determine the number to give the payer.

For this Type of Account:	Give the Social Security Number of —
1. An individual's account	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account(1)
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor(2)
4. a. The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee(1)
b. So-called trust account that is not a legal or valid trust under State law	The actual owner(1)
5. Sole proprietorship or single-owner limited liability company account	The owner(3)
6. A valid trust, estate, or pension trust account	The legal entity(4)
7. Corporate or limited liability company electing corporate status account (on Form 8832)	The corporation
8. Religious, charitable, educational, association, club or other tax-exempt organization account	The organization
9. Partnership or multi-member limited liability company account	The partnership
10. A broker or registered nominee account	The broker or nominee
11. Account with the Department of Agriculture in the name of a public entity (such as a State or local government, school district, or prison) that receives agricultural program payments	The public entity

- (1) List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
- (2) Circle the minor's name and furnish the minor's SSN.
- (3) Show the name of the individual owner, but you may also enter your business or "doing business as" name. You may use either your SSN or your EIN (if you have one).
- (4) List first and circle the name of the legal trust, estate, or pension trust. Do not furnish the identifying number of the personal representative or trustee unless the legal entity itself is not designated in the account title.

**NOTE:** If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.

## Obtaining a Number

If you are a resident alien and you do not have and are not eligible to get a Social Security Number (“SSN”), your taxpayer identification number (“TIN”) is your IRS individual taxpayer identification number (“ITIN”). Enter it in the social security box. If you do not have an ITIN or TIN, apply for one immediately. To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov/online/ss5.html](http://www.ssa.gov/online/ss5.html). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can get Form W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS website at [www.irs.gov](http://www.irs.gov).

## Payees Exempt from Backup Withholding

Payees specifically exempted from backup withholding on broker transactions include the following:

- a corporation;
- a financial institution;
- an organization exempt from tax under Section 501(a), or an individual retirement plan;
- the United States or any agency or instrumentality thereof;
- a State, the District of Columbia, a possession of the United States, or any subdivision or instrumentality thereof;
- a foreign government, a political subdivision of a foreign government, or any agency or instrumentality thereof;
- an international organization or any agency or instrumentality thereof;
- a dealer in securities or commodities registered in the United States or a possession of the United States;
- a real estate investment trust;
- a common trust fund operated by a bank under Section 584(a);
- an entity registered at all times during the tax year under the Investment Company Act of 1940;
- a foreign central bank of issue; and
- a person registered under the Investment Advisors Act of 1940 who regularly acts as a broker.

Payments of dividends and patronage dividends not generally subject to backup withholding also include the following:

- payments to nonresident aliens subject to withholding under Section 1441;
- payments to partnerships not engaged in a trade or business in the United States and which have at least one nonresident partner;
- payments of patronage dividends not paid in money; and
- payments made by certain foreign organizations.

Payments of interest not generally subject to backup withholding also include the following:

- payments of interest on obligations issued by individuals (Note: You may be subject to backup withholding if this interest is \$600 or more and is paid in the course of the payer’s trade or business and you have not provided your correct taxpayer identification number to the payer);
- payments of tax-exempt interest (including exempt interest dividends under section 852);
- payments described in section 6049(b)(5) to nonresident aliens;
- payments on tax-free covenant bonds under section 1451;
- payments made by certain foreign organizations; and
- mortgage interest paid by you.

Certain payments that are not subject to information reporting are also not subject to backup withholding. For details see sections 6041, 6041A(a), 6042, 6044, 6045, 6049, 6050A and 6050N, and the regulations under such sections.

Exempt payees described above should file Substitute Form W-9 to avoid possible erroneous backup withholding. **FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE “EXEMPT” ON THE FACE OF THE FORM, SIGN AND DATE THE FORM AND RETURN IT TO THE PAYER.**

*Privacy Act Notice.* — Section 6109 requires you to give your correct Taxpayer Identification Number to payers who must report the payments to the IRS. The IRS uses the numbers for identification purposes. Payers must be given the numbers whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not furnish a Taxpayer Identification Number to a payer. Certain penalties may also apply.

## Penalties

(1) *Penalty for Failure to Furnish Taxpayer Identification Number.* — If you fail to furnish your correct Taxpayer Identification Number to a payer, you may be subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

(2) *Civil Penalty for False Information with Respect to Withholding.* — If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you may be subject to a penalty of \$500.

(3) *Criminal Penalty for Falsifying Information.* — Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT OR THE IRS.**



**EXCHANGE OFFER**  
**FOR**  
**ALL OUTSTANDING**  
**5 3/4% SENIOR NOTES DUE 2014**  
**OF**  
**LEAR CORPORATION**

**Pursuant to the Prospectus Dated March 4, 2005**

To: Brokers, Dealers, Commercial Banks,

Trust Companies, and Other Nominees:

Lear Corporation (the "Company") is offering, upon the terms and subject to conditions set forth in the Prospectus, dated March 4, 2005 (the "Prospectus"), and the enclosed Letter of Transmittal (the "Letter of Transmittal"), to exchange up to \$400,000,000 aggregate principal amount of its 5 3/4% Series B Senior Notes due 2014 (the "Exchange Notes") which have been registered under the Securities Act for a like aggregate principal amount of its original unregistered 5 3/4% Senior Notes due 2014 (the "Original Notes"). The Exchange Offer is being made in order to satisfy certain obligations of the Company contained in the Registration Rights Agreement, dated August 3, 2004, by and among the Company, Lear Operations Corporation, Lear Seating Holdings Corp. #50, Lear Corporation EEDS and Interiors, Lear Technologies, LLC, Lear Midwest Automotive, Limited Partnership, Lear Automotive (EEDS) Spain S.L., Lear Corporation Mexico, S.A. de C.V. and the initial purchasers of the Original Notes from the Company.

Please forward to your clients for whose accounts you hold Original Notes registered in your name or in the name of your nominee copies of the following enclosed documents:

1. Prospectus dated March 4, 2005;
2. The Letter of Transmittal to tender Original Notes for your use and for the information of your clients;
3. A Notice of Guaranteed Delivery to be used to accept the Exchange Offer if the other procedures for tendering Original Notes set forth in the Prospectus cannot be completed on a timely basis;
4. A form of letter which may be sent to your clients for whose account you hold Original Notes registered in your name or the name of your nominee, with space provided for obtaining such clients' instructions with regard to the Exchange Offer;
5. Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9; and
6. Return envelopes addressed to BNY Midwest Trust Company, the Exchange Agent for the Exchange Offer.

**YOUR PROMPT ACTION IS REQUESTED. THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON APRIL 1, 2005, UNLESS EXTENDED BY THE COMPANY (THE "EXPIRATION DATE"). ORIGINAL SECURITIES TENDERED PURSUANT TO THE EXCHANGE OFFER MAY BE WITHDRAWN AT ANY TIME BEFORE THE EXPIRATION DATE.**

To participate in the Exchange Offer, a duly executed and properly completed Letter of Transmittal (with any required signature guarantees) or, at the option of the tendering holder in the case of a book-entry tender, an agent's message (as defined in the Prospectus), and any other required documents, should be sent to the Exchange Agent and certificates representing the Original Notes, if any, should be delivered to the Exchange Agent, all in accordance with the instructions set forth in the Letter of Transmittal and the Prospectus.

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If holders of Original Notes desire to tender their Original Notes, but it is impracticable for them to deliver the certificates for such Original Notes, if any, or other required documents or to complete the procedures for book-entry transfer prior to the Expiration Date, a tender may be effected by following the guaranteed delivery procedures described in the Prospectus under the caption “The exchange offer — Guaranteed delivery procedures.”

The Company will, upon request, reimburse brokers, dealers, commercial banks, and trust companies for reasonable and necessary costs and expenses incurred by them in forwarding the Prospectus and the related documents to the beneficial owners of Original Notes held by them as nominee or in a fiduciary capacity. The Company will pay or cause to be paid all stock transfer taxes applicable to the exchange of Original Notes pursuant to the Exchange Offer, except as set forth in Instruction 6 of the Letter of Transmittal.

Any inquiries you may have with respect to the Exchange Offer, or requests for additional copies of the enclosed materials, should be directed to BNY Midwest Trust Company, the Exchange Agent for the Exchange Offer, at its address and telephone number set forth on the front of the Letter of Transmittal.

Very truly yours,

LEAR CORPORATION

**NOTHING HEREIN OR IN THE ENCLOSED DOCUMENTS SHALL CONSTITUTE YOU OR ANY PERSON AS AN AGENT OF THE COMPANY OR THE EXCHANGE AGENT, OR AUTHORIZE YOU OR ANY OTHER PERSON TO USE ANY DOCUMENT OR MAKE ANY STATEMENTS ON BEHALF OF EITHER OF THEM WITH RESPECT TO THE EXCHANGE OFFER, EXCEPT FOR STATEMENTS EXPRESSLY MADE IN THE PROSPECTUS OR THE LETTER OF TRANSMITTAL.**

Enclosures

**EXCHANGE OFFER**  
**FOR**  
**ALL OUTSTANDING**  
**5 3/4% SENIOR NOTES DUE 2014**  
**OF**  
**LEAR CORPORATION**

**Pursuant to the Prospectus Dated March 4, 2005.**

To Our Clients:

Enclosed for your consideration is a Prospectus, dated March 4, 2005 (the "Prospectus"), and the related Letter of Transmittal (the "Letter of Transmittal"), relating to the offer (the "Exchange Offer") by Lear Corporation (the "Company") to exchange up to \$400,000,000 aggregate principal amount of its 5 3/4% Series B Senior Notes due 2014 (the "Exchange Notes") which have been registered under the Securities Act for a like aggregate principal amount of its original unregistered 5 3/4% Senior Notes due 2014 (the "Original Notes"), upon the terms and subject to the conditions described in the Prospectus and the Letter of Transmittal. The Exchange Offer is being made in order to satisfy certain obligations of the Company contained in the Registration Rights Agreement, dated August 3, 2004, by and among the Company, Lear Operations Corporation, Lear Seating Holdings Corp. #50, Lear Corporation EEDS and Interiors, Lear Technologies, LLC, Lear Midwest Automotive, Limited Partnership, Lear Automotive (EEDS) Spain S.L., Lear Corporation Mexico, S.A. de C.V. and the initial purchasers of the Original Notes from the Company.

We are (or our nominee is) the holder of record of Original Notes held by us for your account. A tender of such Original Notes can be made only by the holder of record and pursuant to your instructions. The Letter of Transmittal accompanying this letter is furnished to you for your information only and cannot be used by you to tender Original Notes held by us for your account.

Accordingly, we request instructions as to whether you wish us to tender on your behalf the Original Notes held by us for your account, pursuant to the terms and conditions set forth in the enclosed Prospectus and Letter of Transmittal. Your instructions should be forwarded to us as promptly as possible in order to permit us to tender Original Notes on your behalf (should you so desire) in accordance with the provisions of the Exchange Offer.

Your attention is directed to the following:

1. The Company is offering to exchange the Exchange Notes for any and all of the Original Notes.
  2. The terms of the Exchange Notes are identical in all respects to the terms of the Original Notes, except that the registration rights and related liquidated damages provisions, and the transfer restrictions, applicable to the Original Notes are not applicable to the Exchange Notes.
  3. Subject to the satisfaction or waiver of certain conditions set forth in the Prospectus in the section captioned "The exchange offer — Conditions to the exchange offer," the Company will exchange the applicable Exchange Notes for all Original Notes that are validly tendered and not withdrawn prior to the expiration of the Exchange Offer.
  4. The Exchange Offer will expire at 5:00 p.m., New York City time, on April 1, 2005, unless extended by the Company.
  5. You may withdraw tenders of Original Notes at any time prior to the expiration of the Exchange Offer.
  6. The exchange of Original Notes for Exchange Notes pursuant to the Exchange Offer generally will not be a taxable event for U.S. federal income tax purposes. See "United States federal income tax consequences" in the enclosed Prospectus.
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If you wish to have us tender your Original Notes, please so instruct us by completing, executing and returning to us the instruction form on the back of this letter. **THE LETTER OF TRANSMITTAL IS FURNISHED TO YOU FOR INFORMATION ONLY AND CANNOT BE USED BY YOU TO TENDER ORIGINAL SECURITIES HELD BY US FOR YOUR ACCOUNT.**

**INSTRUCTIONS WITH RESPECT TO**

**THE EXCHANGE OFFER**

The undersigned acknowledge(s) receipt of your letter and the enclosed material referred to therein relating to the Exchange Offer made by Lear Corporation with respect to the Original Notes. Terms used herein with initial capital letters have the respective meanings ascribed to them in your letter.

This will instruct you to tender the Original Notes held by you for the account of the undersigned, upon and subject to the terms and conditions set forth in the Prospectus and the related Letter of Transmittal.

Please tender the amount of Original Notes indicated below (or if no amount is indicated below, all Original Notes) held by you for my account.

\$ \_\_\_\_\_ Aggregate Principal Amount of Original Notes

Please do not tender any Original Notes held by you for my account.

Dated: \_\_\_\_\_, 2005

\_\_\_\_\_  
Signature(s)

\_\_\_\_\_  
Print Name(s) here

\_\_\_\_\_  
Print Address(es)

\_\_\_\_\_  
Area Code and Telephone Number(s)

\_\_\_\_\_  
Tax Identification or Social Security Number(s)

None of the Original Notes held by us for your account will be tendered unless we receive written instructions from you to do so. If you authorize the tender of Original Notes held by us for your account, all such Original Notes will be tendered unless a specific contrary instruction is given in the space provided.

**NOTICE OF GUARANTEED DELIVERY**  
**FOR**  
**TENDER OF**  
**5 3/4% SENIOR NOTES DUE 2014**  
**OF**  
**LEAR CORPORATION**

This notice or one substantially equivalent hereto must be used to accept the Exchange Offer of Lear Corporation (the "Company") made pursuant to the Prospectus, dated March 4, 2005 (the "Prospectus"), if certificates, if any, for the original unregistered 5 3/4% Senior Notes due 2014 (the "Original Notes") are not immediately available or if the procedure for book-entry transfer cannot be completed on a timely basis or time will not permit all required documents to reach BNY Midwest Trust Company, as exchange agent (the "Exchange Agent"), prior to 5:00 p.m., New York City time, on April 1, 2005, unless extended (the "Expiration Date").

This notice may be delivered or transmitted by facsimile transmission, mail, or hand delivery to the Exchange Agent as set forth below. In order to utilize the guaranteed delivery procedure to tender Original Notes pursuant to the Exchange Offer, both this notice and a properly completed and duly executed Letter of Transmittal (or, at the option of the tendering holder in the case of a book-entry tender of Original Notes, an agent's message (as defined in the Prospectus)) must be received by the Exchange Agent prior to 5:00 p.m., New York City time, on the Expiration Date.

The Exchange Agent for the Exchange Offer is:

**BNY MIDWEST TRUST COMPANY**

*By Hand or Overnight Delivery*

or

*By Registered or Certified Mail:*

Bank of New York

Corporate Trust Department  
Reorganization Unit  
101 Barclay Street – 7 East  
New York, NY 10286  
Attention: Carolle Montreuil

*Facsimile Transmissions:*

*(Eligible Institutions Only)*

(212) 298-1915

*To Confirm by Telephone*

*or for Information Call:*

(212) 815-5920

**DELIVERY OF THIS NOTICE OF GUARANTEED DELIVERY TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE, OR TRANSMISSION OF INSTRUCTIONS VIA FACSIMILE OTHER THAN AS SET FORTH ABOVE, WILL NOT CONSTITUTE A VALID DELIVERY.**

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Ladies and Gentlemen:

On the terms and subject to the conditions of the Exchange Offer, the undersigned hereby tenders to Lear Corporation (the "Company") the aggregate principal amount of 5 3/4% Senior Notes due 2014 of the Company ("Original Notes") set forth below pursuant to the guaranteed delivery procedure described in "The Exchange Offer — Guaranteed Delivery Procedures" section of the Company's prospectus, dated March 4, 2005 (the "Prospectus"). Terms used herein with initial capital letters but not otherwise defined herein have the respective meanings ascribed to them in the Prospectus.

Principal Amount of Original Notes Tendered (must be an integral multiple of \$1,000):

\$

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Certificate Nos. (if available):

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If Original Notes will be delivered via book-entry transfer to The Depository Trust Company, provide account number below.

Account No.:

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Total Principal at Maturity Represented by Original Notes Certificate(s):

\$

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**ALL AUTHORITY HEREIN CONFERRED OR AGREED TO BE CONFERRED SHALL SURVIVE THE DEATH OR INCAPACITY OF THE UNDERSIGNED AND EVERY OBLIGATION OF THE UNDERSIGNED HEREUNDER SHALL BE BINDING UPON THE HEIRS, PERSONAL REPRESENTATIVES, SUCCESSORS AND ASSIGNS OF THE UNDERSIGNED.**

**IMPORTANT:**

**PLEASE SIGN HERE**

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**Signature(s) of Holder(s) of Original Notes**

Dated: \_\_\_\_\_, 2005

Must be signed by the registered holder(s) of Original Notes exactly as their name(s) appear(s) on the certificates for the Original Notes or on a security position listing, or by person(s) authorized to become registered holder(s) by endorsement and documents transmitted with this Notice of Guaranteed Delivery. If signature is by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations, or others acting in a fiduciary or representative capacity, please provide the following information.

Name:

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**(Please Type or Print)**

Capacity (Full Title):

Address:

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**(Include Zip Code)**

Area Code and Telephone No.:

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**(Home)**

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**(Business)**



**GUARANTEE**

**(NOT TO BE USED FOR SIGNATURE GUARANTEE)**

The undersigned, a financial institution that is a participant in the Securities Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program, or the Stock Exchanges Medallion Program, hereby guarantees that the certificates representing the principal amount of Original Notes tendered hereby in proper form for transfer, or timely confirmation of the book-entry transfer of such Original Notes into the Exchange Agent's account at The Depository Trust Company pursuant to the procedures set forth in "The Exchange Offer — Guaranteed Delivery Procedures" section of the Prospectus, together with any required signature guarantee and any other documents required by the Letter of Transmittal, will be received by the Exchange Agent at the address set forth above, no later than three New York Stock Exchange trading days after the Expiration Date.

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**Name of Firm**

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**Address**

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**Telephone Number, Including Area Code**

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**Authorized Signature**

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**Name of Person Signing**

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**Title of Person Signing**

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**Date**

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**NOTE: DO NOT SEND CERTIFICATES FOR ORIGINAL SECURITIES WITH THIS FORM. CERTIFICATES FOR ORIGINAL SECURITIES SHOULD BE SENT ONLY WITH A COPY OF YOUR PREVIOUSLY EXECUTED LETTER OF TRANSMITTAL.**