

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): December 12, 2008

LEAR CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation)

1-11311
(Commission File Number)

13-3386776
(IRS Employer Identification Number)

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

48033
(Zip Code)

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

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

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

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

Item 7.01 Regulation FD Disclosure.

On December 12, 2008, Lear Corporation issued a press release announcing that it is withdrawing its full-year 2008 financial guidance previously provided. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated by reference herein.

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

Section 9 — Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

(d) Exhibits:

<u>Exhibit Number</u>	<u>Exhibit Description</u>
99.1	Press release dated December 12, 2008

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Lear Corporation

Date: December 12, 2008

By: /s/ Matthew J. Simoncini

Name: Matthew J. Simoncini

Title: Senior Vice President and
Chief Financial Officer

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Exhibit Description</u>
99.1	Press release dated December 12, 2008



FOR IMMEDIATE RELEASE

Contact:
Mel Stephens
(248) 447-1624

Lear Withdraws 2008 Financial Guidance

SOUTHFIELD, Mich., December 12, 2008 — Lear Corporation [NYSE: LEA], a leading global supplier of automotive seating systems, electrical distribution systems and electronics products, today announced it is withdrawing its full-year 2008 financial guidance as a result of further weakness in global automotive demand and overall industry uncertainty.

“The weakness we are seeing in global automotive production, as well as the very fluid industry environment is unprecedented. In response, we have been aggressively attacking our cost structure and pro-actively managing our liquidity position,” said Bob Rossiter, Lear’s chairman, chief executive officer and president.

Lear will hold a conference call to review the company’s fourth-quarter and full-year 2008 financial results and related matters on Thursday, January 29, 2009 at 9:00 a.m. ET. To participate in the conference call, dial 1-800-789-4751, for domestic calls and 1-973-200-3975 for International calls. An audio replay will be available two hours following the call at: 1-800-642-1687 for domestic calls and 1-706-645-9291 for international calls. The audio replay will be available until February 12, 2009. (Conference I.D. 75075891). You may also listen to the live audio webcast of the call, in listen-only mode, on the corporate website at <http://www.lear.com>.

Lear Corporation is one of the world’s leading suppliers of automotive seating systems, electrical distribution systems and electronics products. The Company’s world-class products are designed, engineered and manufactured by a diverse team of 91,000 employees at 215 facilities in 35 countries. Lear’s headquarters are in Southfield, Michigan, and Lear is traded on the New York Stock Exchange under the symbol [LEA]. Further information about Lear is available on the Internet at <http://www.lear.com>.

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