
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): June 1, 2006

LEAR CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

1-11311

(Commission File Number)

13-3386776

(IRS Employer Identification Number)

21557 Telegraph Road, Southfield, MI

(Address of principal executive offices)

48034

(Zip Code)

(248) 447-1500

(Registrant's telephone number, including area code)

N/A

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

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

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Section 8 — Other Events

Item 8.01 Other Events.

On June 1, 2006, Lear Corporation (“Lear”) issued a press release announcing that it has filed with the Securities and Exchange Commission an amendment to Lear’s Tender Offer Statement on Schedule TO relating to Lear’s cash tender offer for any and all of its outstanding Zero-Coupon Convertible Senior Notes due 2022. A copy of the press release is incorporated by reference herein as Exhibit 99.1.

Section 9 — Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

99.1 Press Release of Lear Corporation issued June 1, 2006, incorporated by reference to Exhibit (a)(6) to Lear Corporation’s Schedule TO-I/A filed on June 1, 2006.

SIGNATURE

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

LEAR CORPORATION,
a Delaware corporation

Date: June 1, 2006

By: /s/ Shari L. Burgess
Name: Shari L. Burgess
Title: Vice President and Treasurer

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press Release of Lear Corporation issued June 1, 2006, incorporated by reference to Exhibit (a)(6) to Lear Corporation's Schedule TO-I/A filed on June 1, 2006.