

**Electronic Letterhead**

April 2, 2012

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549-3628  
Attn: Heather Clark  
Jean Yu

**Lear Corporation**  
**Re: Form 10-K for the fiscal year ended December 31, 2011**  
**Filed February 17, 2012**  
**File No. 001-11311**

Dear Mss. Clark and Yu:

Our firm represents Lear Corporation, a Delaware corporation (the "Company"). On behalf the Company, I refer to the letter from the Staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") dated March 30, 2012, containing comments on the above referenced filing. As discussed with Heather Clark on April 2, 2012, the Company requested additional time to respond to the Commission's comment letter. Based on discussion with Ms. Clark, the Company plans to provide a response to the Commission on or before April 27, 2012. Thank you for this courtesy.

Please contact me at (312) 558-5723 should you require any additional information regarding this matter.

Sincerely,

/s/ Bruce A. Toth

Bruce A. Toth  
Winston & Strawn LLP

Cc: Jeffrey H. Vanneste  
Terrence B. Larkin