

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A

AMENDMENT NO. 3

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15 (D) OF
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported)

September 1, 1998

LEAR CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

1-11311

13-3386776

(State or other jurisdiction of
incorporation or organization)

(Commission
File Number)

(I.R.S. Employer
Identification No.)

21557 Telegraph Road
Southfield, Michigan

48086-5008

(Address of principal executive offices)

(zip code)

(248) 447-1500

(Telephone number, including
area code, of agent for service)

No Change

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

ITEM 5. OTHER EVENTS.

On September 1, 1998, Lear Corporation along with various wholly owned subsidiaries of Lear Corporation (collectively the "Company"), acquired Delphi Automotive Systems' Seating ("Delphi Seating") business from General Motors Corporation. The Company previously filed a current report on Form 8-K/A dated September 1, 1998 describing the transaction which included the historical financial statements of Delphi Seating as of and for the years ended December 31, 1997 and December 31, 1996 and as of and for the eight months ended August 31, 1998. This report on Form 8-K/A is being filed for the sole purpose of filing the statements of operations and cash flows of Delphi Seating for the eight months ended August 31, 1997.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS
 A. Historical Financial Statements
 2) Interim Financial Statement

SEATING BUSINESS OF DELPHI
 INTERIOR AND LIGHTING SYSTEMS
 (an operating component of General Motors Corporation)

CONSOLIDATED STATEMENTS OF OPERATIONS
 FOR THE EIGHT MONTHS ENDED AUGUST 31, 1998 AND AUGUST 31, 1997
 (Unaudited, in thousands of dollars)

	Eight Months Ended	
	AUGUST 31, 1998	AUGUST 31, 1997
	-----	-----
Net sales	\$ 777,325	\$ 900,069
Cost of sales	818,352	899,721
Selling, general and administrative expenses	97,616	177,334
	-----	-----
Operating loss	(138,643)	(176,986)
	-----	-----
Other income (expense), net	6,168	(7,438)
	-----	-----
Loss before provision for income taxes	(132,475)	(184,424)
Provision for income taxes	(1,432)	(1,237)
	-----	-----
Net loss	\$ (133,907)	\$ (185,661)
	=====	=====

The accompanying note is an integral part of these statements.

SEATING BUSINESS OF DELPHI
INTERIOR AND LIGHTING SYSTEMS
(an operating component of General Motors Corporation)

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE EIGHT MONTHS ENDED AUGUST 31, 1998 AND AUGUST 31, 1997
(Unaudited, in thousands of dollars)

	EIGHT MONTHS ENDED	
	AUGUST 31, 1998	AUGUST 31, 1997
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	\$ (133,907)	\$ (185,661)
Adjustments to net loss to reconcile to net cash used in operating activities:		
Changes in working capital	1,300	41,446
Loss on plant closure	--	79,789
Other, net	(1,448)	4,187
Net cash used in operating activities	(134,055)	(60,239)
CASH FLOWS FROM INVESTING ACTIVITIES, OTHER	1,222	(5,658)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net cash provided from General Motors Corporation	130,366	63,341
Other, net	(1,317)	--
Net cash provided by financing activities	129,049	63,341
Effect of foreign exchange translation	280	(797)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(3,504)	(3,353)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	10,142	10,191
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 6,638	\$ 6,838
CHANGES IN WORKING CAPITAL:		
Accounts receivable, net	8,154	33,125
Inventories	6,963	(3,380)
Accounts payable and accrued liabilities	(13,817)	7,890
Other	--	3,811
	\$ 1,300	\$41,446
SUPPLEMENTAL DISCLOSURE:		
Cash paid for interest	\$ --	\$ 1,142
Cash paid for income taxes	\$ 2,186	\$ 4,004

The accompanying note is an integral part of these statements.

SEATING BUSINESS OF DELPHI
INTERIOR AND LIGHTING SYSTEMS
(an operating component of General Motors Corporation)

NOTE TO THE CONSOLIDATED UNAUDITED FINANCIAL STATEMENTS

BASIS OF PRESENTATION

The accompanying unaudited financial statements have been prepared for the purpose of presenting the results of operations and cash flows of the seating business (the "Business") of Delphi Interior & Lighting Systems Division ("Delphi") of General Motors Corporation ("General Motors") for the eight months ended August 31, 1998 and August 31, 1997.

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 hereunto duly authorized.

LEAR CORPORATION

/s/ Donald J. Stebbins

Donald J. Stebbins
Senior Vice President and
Chief Financial Officer

October 18, 1999