
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under
The Securities Act of 1933

LEAR CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

21557 Telegraph Road

Southfield, MI

(Address of Principal Executive Offices)

13-3386776
(I.R.S. Employer Identification No.)

48033

(Zip Code)

Lear Corporation 2019 Long-Term Stock Incentive Plan
(Full Title of the Plan)

Harry A. Kemp
Senior Vice President, Chief Administrative Officer
and General Counsel
Lear Corporation
21557 Telegraph Road
Southfield, Michigan 48033
(Name and Address of Agent for Service)

(248) 447-1500
(Telephone Number, Including Area Code, of Agent for Service)

Copy to:
Bruce A. Toth, Esq.
Oriana Pietrangelo, Esq.
Winston & Strawn LLP
35 West Wacker Drive
Chicago, Illinois 60601
(312) 558-5600

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act..

EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 (the “Registration Statement”) is being filed in order to register an additional 2,200,000 shares of common stock, par value \$0.01 per share (the “Common Stock”), of Lear Corporation, a Delaware corporation (“Lear”), that may be awarded under the Lear Corporation 2019 Long-Term Stock Incentive Plan (as amended and restated as of May 18, 2023) (the “Plan”), which are securities of the same class and relate to the same employee benefit plan as those shares registered on the Registrant’s registration statement on Form S-8 previously filed with the Securities and Exchange Commission (the “Commission”) on July 26, 2019 (Registration No. 333-232856), which is hereby incorporated by reference.

These shares of Common Stock consist of (i) 1,700,000 shares of Common Stock that have become reserved for issuance in accordance with the 2023 amendment and restatement of the Plan, plus (ii) 500,000 shares of Common Stock that may be issued in accordance with the “recycling” provisions of the Plan, which provide that shares of Common Stock subject to certain forfeited, canceled, exercised, paid, terminated or expired equity awards may be re-issued under the Plan.

PART I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act, and the Note to Part I of Form S-8.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by Lear Corporation, a Delaware corporation (“Lear”), with the Securities and Exchange Commission (the “Commission”) are incorporated by reference in this Registration Statement on Form S-8 (the “Registration Statement”):

- a. Lear’s annual report on Form 10-K for the fiscal year ended December 31, 2022, filed with the Commission on February 9, 2023;
- b. Lear’s quarterly reports on Form 10-Q for the fiscal quarters ended April 1, 2023, filed with the Commission on April 27, 2023, and July 1, 2023, filed with the Commission on August 1, 2023;
- c. Lear’s current report on Form 8-K filed with the Commission on May 18, 2023; and
- d. The description of Lear’s common stock, par value \$0.01 per share, contained in Lear’s Registration Statement on Form 8-A filed with the Commission on November 6, 2009 pursuant to Section 12(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), as updated by the description of the Common Stock contained in Exhibit 4.8 of Lear’s Annual Report on Form 10-K for the fiscal year ended December 31, 2019, including any subsequent amendment or any report filed for the purpose of updating such description.

All documents filed by Lear pursuant to Section 13(a), 13(c), 14, or 15(d) of the Exchange Act, after the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents. Notwithstanding the foregoing, unless specifically stated to the contrary, none of the information disclosed by Lear under Items 2.02 or 7.01 of any current report on Form 8-K that Lear may from time to time furnish to the Commission will be incorporated by reference into, or otherwise included in, this Registration Statement. 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 Registration Statement to the extent that a statement contained herein or in any subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
4.1	<u>Amended and Restated Certificate of Incorporation of Lear (incorporated by reference to Exhibit 3.1 to Lear’s Current Report on Form 8-K filed with the Commission on November 9, 2009).</u>
4.2	<u>Amended and Restated By-Laws of Lear (incorporated by reference to Exhibit 3.2 to Lear’s Current Report on Form 8-K filed with the Commission on November 9, 2009).</u>
4.3	<u>Lear Corporation 2019 Long-Term Stock Incentive Plan (amended and restated as of May 18, 2023) (incorporated by reference to Exhibit 10.1 to the Company’s Quarterly Report on Form 10-Q for the quarter ended July 1, 2023).</u>
5.1	<u>Opinion of Winston & Strawn LLP (filed herewith).</u>
23.1	<u>Consent of Ernst & Young LLP (filed herewith).</u>
23.2	<u>Consent of Winston & Strawn LLP (included in opinion filed as Exhibit 5.1).</u>
24.1	<u>Powers of Attorney (included on signature page).</u>
107	<u>Filing Fee Table (filed herewith).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, Lear Corporation certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Southfield, Michigan on this 2nd day of August, 2023.

Lear Corporation

By: /s/ Raymond E. Scott

Raymond E. Scott

President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Raymond E. Scott, Jason M. Cardew and Amy A. Doyle as his or her true and lawful attorneys-in-fact (with full power to each of them to act alone), with full power of substitution and re-substitution, for him or her and in his or her name, place and stead, in any and all capacities to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8, and to file the same, with the exhibits thereto, and other documents in connection herewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agent, full power and authority to do and perform each and every act and thing required and necessary to be done in and about the foregoing as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agent or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Raymond E. Scott</u> Raymond E. Scott	President, Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	August 2, 2023
<u>/s/ Jason M. Cardew</u> Jason M. Cardew	Senior Vice President and Chief Financial Officer <i>(Principal Financial Officer)</i>	August 2, 2023
<u>/s/ Amy A. Doyle</u> Amy A. Doyle	Vice President and Chief Accounting Officer <i>(Principal Accounting Officer)</i>	August 2, 2023
<u>/s/ Mei-Wei Cheng</u> Mei-Wei Cheng	Director	August 2, 2023
<u>/s/ Jonathon F. Foster</u> Jonathon F. Foster	Director	August 2, 2023
<u>/s/ Bradley M. Halverson</u> Bradley M. Halverson	Director	August 2, 2023
<u>/s/ Mary Lou Jepsen</u> Mary Lou Jepsen	Director	August 2, 2023
<u>/s/ Roger A. Krone</u> Roger A. Krone	Director	August 2, 2023

Signature	Title	Date
<u>/s/ Patricia L. Lewis</u> Patricia L. Lewis	Director	August 2, 2023
<u>/s/ Kathleen A. Ligocki</u> Kathleen A. Ligocki	Director	August 2, 2023
<u>/s/ Conrad L. Mallett, Jr.</u> Conrad L. Mallett, Jr.	Director	August 2, 2023
<u>/s/ Gregory C. Smith</u> Gregory C. Smith	Non-Executive Chairman and Director	August 2, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Lear Corporation
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule (1)	Amount Registered (2)	Proposed Maximum Offering Price Per Unit (3)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.01 par value per share	Other	2,200,000	\$153.81	\$338,382,000	0.0001102	\$37,289.70
Total Offering Amounts					\$338,382,000		\$37,289.70
Total Fee Offsets							\$—
Net Fee Due							\$37,289.70

(1) Fee calculated in accordance with Rules 457(c) and (h) under the Securities Act of 1933 (the “Securities Act”).

(2) 2,200,000 additional shares of common stock of Lear Corporation, a Delaware corporation (“Lear”) covered by this Registration Statement on Form S-8 (the “Registration Statement”) are authorized and reserved for issuance under the Lear Corporation 2019 Long-Term Stock Incentive Plan (as amended and restated as of May 18, 2023) (the “Plan”). In accordance with Rule 416(a) under the Securities Act, this Registration Statement shall be deemed to cover any additional shares of common stock, par value \$0.01 per share, that become issuable under the Plan to prevent dilution from stock splits, stock dividends or similar transactions.

(3) Estimated solely for purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act on the basis of the average high and low sale prices reported for shares of Lear’s common stock on the New York Stock Exchange on July 28, 2023, a date within five business days of the date of this Registration Statement.



NORTH AMERICA SOUTH AMERICA EUROPE ASIA

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August 2, 2023

Lear Corporation
21557 Telegraph Road
Southfield, Michigan 48033

Ladies and Gentlemen:

We have acted as special counsel to Lear Corporation, a Delaware corporation (the "Company"), in connection with the Form S-8 Registration Statement (the "Registration Statement") relating to the registration of the offer and sale of up to 2,200,000 shares (the "Shares") of the Company's common stock, par value \$0.01 per share (the "Common Stock"), issuable pursuant to the terms and in the manner set forth in the Lear Corporation 2019 Long-Term Stock Incentive Plan, as amended and restated May 18, 2023 (the "Plan").

This opinion letter is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act of 1933, as amended (the "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, to be filed with the Securities and Exchange Commission (the "Commission") under the Act; (ii) the Amended and Restated Certificate of Incorporation of the Company, as currently in effect; (iii) the Amended and Restated By-Laws of the Company, as currently in effect; (iv) the Plan; and (v) resolutions of the People and Compensation Committee of the Board of Directors ("Board") of the Company and the Board relating to, among other things, the approval of the Plan, the reservation for issuance of the Shares issuable thereunder and the filing of the Registration Statement. We have also examined such other documents as we have deemed necessary or appropriate as a basis for the opinion set forth below.

In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such latter documents. As to any facts material to this opinion that 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 and others.

Based upon the foregoing and subject to the assumptions, qualifications and limitations set forth herein, we are of the opinion that the Shares have been duly authorized and, when issued, paid for and delivered pursuant to the terms and in the manner set forth in the Plan, and assuming that the Shares have been and remain duly reserved for issuance within the limits of the Common Stock then remaining authorized but unissued, the Shares will be validly issued, fully paid and nonassessable.

The foregoing opinion is based upon and limited to the General Corporation Law of the State of Delaware (including the statutory provisions, the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the foregoing). We express no opinion herein as to any other laws, statutes, regulations or ordinances. This opinion is given as of the date hereof and we assume no obligation to update or supplement such opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes that may hereafter occur. This opinion letter is being furnished solely for the Company's benefit in connection with the offer, sale and issuance of the Shares and is not to be used, quoted or otherwise referred to for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby concede that we are experts within the meaning of the Act or that our firm is within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Winston & Strawn LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Lear Corporation 2019 Long-Term Stock Incentive Plan (as amended and restated as of May 18, 2023) of our reports dated February 9, 2023, with respect to the consolidated financial statements and schedule of Lear Corporation 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, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Detroit, Michigan
August 2, 2023