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April 15, 2011

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549-3628

Attn: Claire Erlanger
Jean Yu

**Re: Lear Corporation
Form 10-K for the fiscal year ended December 31, 2010
Filed February 10, 2011
File No. 001-11311**

Dear Mss. Erlanger and Yu:

Our firm represents Lear Corporation, a Delaware corporation (the "Company"). Pursuant to the telephone discussion between the Staff and our firm on April 14, 2011, we are filing this letter via EDGAR to confirm that the Staff has granted the Company an extension until May 13, 2011 to respond to the Securities and Exchange Commission's comment letter dated April 12, 2011.

If you should have any questions regarding this matter, please call me at (312) 558-5723.

Sincerely,

/s/ Bruce A. Toth

Bruce A. Toth
Winston & Strawn LLP