

UNITED STATES
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 of other jurisdiction of
incorporation or organization)

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

21557 Telegraph Road
Southfield, Michigan
(Address of principal executive offices)

48086-50085
(zip code)

Lear Corporation Salaried Retirement Savings Plan
(Full Title of the Plan)

Daniel A. Ninivaggi
Vice President, Secretary and General Counsel
Lear Corporation
21557 Telegraph Road
Southfield, Michigan 48034
(Name and address of agent for service)
(248) 447-1500
(Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

<u>Title of securities to be registered (1)</u>	<u>Amount to be registered (1)(2)</u>	<u>Proposed maximum offering price per share (3)</u>	<u>Proposed maximum offering price (3)</u>	<u>Amount of registration fee</u>
Common Stock, \$.01 par value	500,000 shares	\$ 52.935	\$ 26,467,500	\$ 2,142

- (1) Pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Lear Corporation Salaried Retirement Savings Plan.
- (2) Pursuant to Rule 416(a) under the Securities Act of 1933, this registration statement shall be deemed to cover any additional shares of common stock, par value \$.01 per share, which may be offered pursuant to the Lear Corporation Salaried Retirement Savings Plan as a result of stock splits, stock dividends and certain other events.
- (3) Estimated solely for the purposes of calculating the registration fee pursuant to Rule 457(h) under the Securities Act of 1933, on the basis of the average high and low prices reported for shares on the New Stock Exchange Composite Tape on September 11, 2003, which was \$52.935.

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EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement registers an additional 500,000 shares of common stock, par value \$.01, of Lear Corporation that may be awarded under the Lear Corporation Salaried Retirement Savings Plan (f/k/a the Lear Seating Corporation 401(k) Plan). Registration Statement No. 33-57237, as filed on January 11, 1995, registered 750,000 shares of common stock to be issued under the Lear Corporation Salaried Retirement Savings Plan (f/k/a: (1) the Lear Plastics Corporation 401(k) Plan for the Hourly Employees, (2) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Detroit Plant, (3) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Fenton Plant, (4) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Romulus II Plant and (5) the Lear Seating 401(k) Plan). On July 17, 1998, Lear Corporation filed a post effective amendment to Registration Statement No. 33-57237 to reflect the consolidation of the first four plans listed in the parenthetical above with the Lear Corporation 401(k) Plan. Registration Statement No. 333-94789, as filed on January 18, 2000, registered an additional 250,000 shares of common stock to be issued under the Lear Corporation Salaried Retirement Savings Plan. With this Registration Statement, Lear Corporation registers an additional 500,000 shares of common stock to be issued under the Lear Corporation Salaried Retirement Savings Plan.

PART II

INFORMATION REQUIRED IN THIS REGISTRATION STATEMENT

The contents of the Registration Statement on Form S-8, as filed January 11, 1995, Registration Statement No. 33-57237, as amended, are hereby incorporated by reference into this Registration Statement.

Item 8. Exhibits

Exhibit Number	Description
23.1	Consent of Ernst & Young LLP
23.2	Consent of PricewaterhouseCoopers LLP (Salaried Retirement Savings Plan)
23.3	Notice regarding Consent of Arthur Andersen LLP
24.1	Powers of Attorney (included on the signature page hereof)

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 the City of Southfield, Michigan, on the 17th day of September, 2003.

LEAR CORPORATION

By: /s/ Daniel A. Ninivaggi

Daniel A. Ninivaggi
Vice President, Secretary and General Counsel

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints David C. Wajsgras and Daniel A. Ninivaggi and each of them (with full power to each of them to act alone), his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all said attorneys-in-fact and agents, or any of them, or their 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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<hr/> /s/ Robert E. Rossiter Robert E. Rossiter	Chairman and Chief Executive Officer (Principal Executive Officer)	September 17, 2003
<hr/> /s/ James H. Vandenberghe James H. Vandenberghe	Vice Chairman	September 17, 2003
<hr/> /s/ David C. Wajsgras David C. Wajsgras	Senior Vice President and Chief Financial Officer (Principal Financial Officer)	September 17, 2003
<hr/> /s/ William C. Dircks William C. Dircks	Vice President and Corporate Controller (Principal Accounting Officer)	September 17, 2003
<hr/> /s/ Kenneth L. Way Kenneth L. Way	Director	September 17, 2003
<hr/> /s/ Larry W. McCurdy Larry W. McCurdy	Director	September 17, 2003
<hr/> /s/ James A. Stern James A. Stern	Director	September 17, 2003
<hr/> /s/ David P. Spalding David P. Spalding	Director	September 17, 2003
<hr/> Roy E. Parrott	Director	
<hr/> /s/ David E. Fry David E. Fry	Director	September 17, 2003
<hr/> /s/ Conrad L. Mallett, Jr. Conrad L. Mallett, Jr.	Director	September 17, 2003

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Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Southfield, Michigan on September 17, 2003.

LEAR CORPORATION SALARIED RETIREMENT
SAVINGS PLAN

By: Lear Corporation, as Plan Administrator

By: /s/ Roger A. Jackson

Name: Roger A. Jackson
Title: Chairman of the Employee Benefits Committee
and Senior Vice President

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Consent of Independent Public Accountants

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the Lear Corporation Salaried Retirement Savings Plan of Lear Corporation of our report dated January 27, 2003, with respect to the consolidated financial statements and schedule of Lear Corporation included in its Annual Report (Form 10-K) for the year ended December 31, 2002, filed with the Securities and Exchange Commission.

/s/ Ernst & Young

Troy, Michigan
September 14, 2003

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated May 16, 2003 relating to the financial statements, which appears in the Annual Report of the Lear Corporation Salaried Retirement Savings Plan (the "Plan") on Form 11-K for the year ended December 31, 2002.

/s/ PricewaterhouseCoopers LLP

Detroit, Michigan
September 10, 2003

NOTICE REGARDING CONSENT OF ARTHUR ANDERSEN LLP

Section 11(a) of the Securities Act of 1933, as amended (the "Securities Act"), provides that any person acquiring a security pursuant to a registration statement may assert a claim against every accountant who has with its consent been named as having prepared or certified any part of the registration statement, or as having prepared or certified any report or valuation that is used in connection with the registration statement, if that part of the registration statement at the time it becomes effective contains an untrue statement of a material fact, or omits a material fact required to be stated therein or necessary to make the statements therein not misleading.

In May 2002, Lear Corporation (the "Company") announced that the Board of Directors, upon the recommendation of its Audit Committee, ended its engagement with Arthur Andersen LLP as the Company's independent public accountants, and engaged Ernst & Young LLP to serve as the Company's independent public accountants for the fiscal year ending December 31, 2002. For more information, please see the Current Report on Form 8-K dated May 9, 2002 filed by the Company with the Securities and Exchange Commission.

The Company has been unable to obtain, after reasonable effort, the written consent of Arthur Andersen LLP as to the incorporation by reference into this registration statement of its report for our fiscal years ended December 31, 2001 and 2000. Under these circumstances, Rule 437a of the Securities Act permits the Company to file this registration statement without a written consent from Arthur Andersen LLP. However, since Arthur Andersen has not issued its consent to the incorporation of their report in this registration statement, you will be unable to assert a claim against Arthur Andersen under Section 11(a) of the Securities Act. To the extent provided in Section 11(b)(3)(C) of the Securities Act, other persons who are liable under Section 11(a) of the Securities Act, including the Company's officers and directors, may still rely on Arthur Andersen's original audit reports as being made by an expert for purposes of establishing a due diligence defense under Section 11(b) of the Securities Act.