

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)

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

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

48086-50085
(zip code)

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

Daniel A. Ninivaggi
Executive 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

Title of securities to be registered (1)	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum offering price (2)	Amount of registration fee
Common Stock, \$.01 par value	3,000,000 shares	\$ 30.205	\$ 90,615,000	\$ 9,696

- (1) Pursuant to Rule 416(a), this Registration Statement shall be deemed to cover any additional shares of Lear Corporation common stock, par value \$.01 ("Common Stock"), which may be issuable under the Lear Corporation Long-Term Stock Incentive Plan.
- (2) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(h) on the basis of the average high and low prices reported for shares of Common Stock on the New York Stock Exchange Composite Tape on October 30, 2006, which was \$30.205.

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EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement registers an additional 3,000,000 shares of common stock, par value \$.01 of Lear Corporation that may be awarded under the Company's Long-Term Stock Incentive Plan, as amended.

PART II

INFORMATION REQUIRED IN THIS REGISTRATION STATEMENT

The contents of the Registration Statement on Form S-8 as filed on November 19, 1996, Registration Statement No. 333-16413, as amended, are incorporated by reference into this Registration Statement.

Item 8. Exhibits

<u>Exhibit Number</u>	<u>Description</u>
5.1	Opinion of Winston & Strawn LLP as to the legality of the securities being registered
23.1	Consent of Ernst & Young LLP
23.2	Consent of Winston & Strawn LLP (included in their opinion filed as Exhibit 5.1)
24.1	Powers of Attorney (included on the signature page hereof)

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Company 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 3rd day of November, 2006.

LEAR CORPORATION

By: /s/ Daniel A. Ninivaggi
Daniel A. Ninivaggi
Executive Vice President, Secretary and General
Counsel

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints James H. Vandenberghe 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>
<u>/s/ Robert E. Rossiter</u> Robert E. Rossiter	Chairman and Chief Executive Officer, Director (Principal Executive Officer)	November 3, 2006
<u>/s/ James H. Vandenberghe</u> James H. Vandenberghe	Vice Chairman and Chief Financial Officer, Director (Principal Financial Officer)	November 3, 2006
<u>/s/ Matthew J. Simoncini</u> Matthew J. Simoncini	Senior Vice President, Operational Finance (Principal Accounting Officer)	November 3, 2006
<u>/s/ David E. Fry</u> David E. Fry	Director	November 3, 2006
<u>/s/ Conrad L. Mallett, Jr.</u> Conrad L. Mallett, Jr.	Director	November 3, 2006
<u>/s/ Larry W. McCurdy</u> Larry W. McCurdy	Director	November 3, 2006
<u>/s/ Roy E. Parrott</u> Roy E. Parrott	Director	November 3, 2006
<u>/s/ David P. Spalding</u> David P. Spalding	Director	November 3, 2006
<u>/s/ James A. Stern</u> James A. Stern	Director	November 3, 2006
<u>/s/ Henry D.G. Wallace</u> Henry D.G. Wallace	Director	November 3, 2006
<u>/s/ Richard F. Wallman</u> Richard F. Wallman	Director	November 3, 2006

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Winston & Strawn LLP
35 West Wacker Drive
Chicago, Illinois 60601

November 3, 2006

Lear Corporation
21557 Telegraph Road
Southfield, Michigan 48034

Re: Registration Statement on Form S-8 of
Lear Corporation (the "Registration Statement")

Ladies and Gentlemen:

We have acted as special counsel for Lear Corporation, a Delaware corporation (the "Company"), in connection with the registration on Form S-8 of the offer and sale of up to an additional 3,000,000 shares (the "Additional Shares") of the Company's Common Stock, par value \$.01 per share ("Common Stock"), issuable pursuant to the grant of certain restricted stock unit and other awards or upon exercise of certain stock options (collectively, the "Plan Awards") that may be issued pursuant to the Lear Corporation Long-Term Stock Incentive Plan, as amended (the "Plan").

This opinion is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Act").

In connection with this opinion, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Registration Statement, as filed with the Securities and Exchange Commission (the "Commission") under the Act; (ii) the 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; (v) resolutions of both the Board of Directors and Compensation Committee of the Board of Directors of the Company relating to, among other things, the reservation of issuance of the Additional Shares, the filing of the Registration Statement and the approval of the Plan; and (vi) the Certificate of the Inspector of Elections regarding the Company's 2006 Annual Meeting of Stockholders which certifies that the Company's stockholders approved certain plan amendments, including the addition of the Additional Shares. 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. We have also assumed that the Company's Board of Directors, or a duly authorized committee thereof, will have approved the issuance of each Plan Award prior to the issuance thereof. As to any facts material to

this opinion which 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 and subject to the foregoing, we are of the opinion that all Additional Shares of Common Stock to be issued pursuant to the Plan will be, upon exercise or grant of Plan Awards in accordance with the terms of the Plan and, if applicable, payment of the specified exercise price therefor and/or the expiration of the specified vesting, restricted or performance period, validly issued, fully paid and non-assessable shares of Common Stock.

The opinions expressed herein are based upon and limited to the Delaware General Corporation law and we express no opinion with respect to the laws of any other state or jurisdiction.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving such consent, we do not concede that we are experts within the meaning of the Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Act.

Very truly yours,

/s/ Winston & Strawn LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the Lear Corporation Long-Term Stock Incentive Plan and to the incorporation by reference therein of our reports dated March 6, 2006, 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, 2005, Lear Corporation management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Lear Corporation filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Troy, Michigan
November 2, 2006