

April 15, 2015

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549-3628  
Attn: Heather Clark  
Melissa Raminpour

**Re: Lear Corporation  
Form 10-K for the fiscal year ended December 31, 2014  
Filed February 10, 2015  
File No. 001-11311**

Dear Mss. Clark and Raminpour:

Our firm represents Lear Corporation, a Delaware corporation (the "Company"). On behalf the Company, I refer to the letter from the Staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") dated April 14, 2015, containing comments on the above referenced filing. As discussed with Heather Clark on April 15, 2015, the Company requested additional time to respond to the Commission's comment letter. Based on discussion with Ms. Clark, the Company plans to provide a response to the Commission on or before May 12, 2015. Thank you for this courtesy.

Please contact me at (312) 558-5723 should you require any additional information regarding this matter.

Sincerely,

/s/ Bruce A. Toth

Bruce A. Toth  
Winston & Strawn LLP

Cc: Jeffrey H. Vanneste  
Terrence B. Larkin