

Lehman Brothers Holdings Inc.
3 World Financial Center, 24th Floor
New York, NY 10285

OFFICE OF THE GENERAL COUNSEL

August 9, 1996

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Attn: Document Control--EDGAR

Re: SCHEDULE 13G AMENDMENT NO. 2

Dear Commissioner:

On behalf of Lehman Brothers Holdings Inc., Lehman Brothers Capital Partners II L.P., Lehman Brothers Merchant Banking Portfolio Partnership L.P., Lehman Brothers Offshore Investment Partnership L.P. and Lehman Brothers Offshore Partnership -- Japan L.P., (the "Reporting Persons"), submitted in electronic form for filing, is an Amendment No. 2 to a Schedule 13G relating to the Reporting Person's ownership of Common Stock of Lear Seating Corporation

If you have any questions regarding this filing, please contact the undersigned at (212) 526-1911.

Very truly yours,

/s/ Karen C. Manson

Karen C. Manson
Vice President
Secretary

Enclosure

cc: Lear Seating Corporation
New York Stock Exchange