UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **October 26, 2006**

LEAR CORPORATION
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	**1-11311** (Commission File Number)	**13-3386776** (IRS Employer Identification Number)
21557 Telegraph Road, Southfield, MI (Address of principal executive offices)		**48034** (Zip Code)

(248) 447-1500
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Lear Corporation ("Lear" or the "Company") is filing this Form 8-K/A to (i) furnish information regarding Lear's results of operations for the third quarter of 2006 and (ii) amend Lear's Current Report on Form 8-K initially filed on June 27, 2005, as amended on August 30, 2005 and January 25, 2006, in order to update certain disclosures with respect to Lear's restructuring strategy (the "Restructuring").

FORWARD-LOOKING STATEMENTS

This Current Report on Form 8-K/A contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including statements regarding anticipated financial results and liquidity. Actual results may differ materially from anticipated results as a result of certain risks and uncertainties, including but not limited to, general economic conditions in the markets in which the Company operates, including changes in interest rates or currency exchange rates, fluctuations in the production of vehicles for which the Company is a supplier, labor disputes involving the Company or its significant customers or suppliers or that otherwise affect the Company, the Company's ability to achieve cost reductions that offset or exceed customer-mandated selling price reductions, the outcome of customer productivity negotiations, the impact and timing of program launch costs, the costs and timing of facility closures, business realignment or similar actions, increases in the Company's warranty or product liability costs, risks associated with conducting business in foreign countries, competitive conditions impacting the Company's key customers and suppliers, raw material costs and availability, the Company's ability to mitigate the significant impact of increases in raw material, energy and commodity costs, the outcome of legal or regulatory proceedings to which the Company is or may become a party, unanticipated changes in cash flow, including the Company's ability to align its vendor payment terms with those of its customers, the finalization of the Company's restructuring strategy, the outcome of various strategic alternatives being evaluated with respect to its North American Interior business and other risks described from time to time in the Company's Securities and Exchange Commission filings. In particular, the Company's financial outlook for 2006 and 2007 is based on several factors, including the Company's current vehicle production and raw material pricing assumptions. The Company's actual financial results could differ materially as a result of significant changes in these factors. The Company's previously announced private placement of common stock to affiliates of and funds managed by Carl C. Icahn is subject to certain conditions. No assurances can be given that the offering will be consummated on the terms contemplated or at all.

The forward-looking statements in this Report are made as of the date hereof, and the Company does not assume any obligation to update, amend or clarify them to reflect events, new information or circumstances occurring after the date hereof.

Section 2 – Financial Information

Item 2.02 Results of Operations and Financial Condition.

The following information is provided pursuant to Item 2.02 of Form 8-K, "Results of Operations and Financial Condition," and Item 7.01 of Form 8-K, "Regulation FD Disclosure."

On October 26, 2006, Lear Corporation issued a press release reporting its financial results for the third quarter of 2006, earnings guidance for the full year of 2006 and a preliminary outlook for 2007. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated by reference herein.

On October 26, 2006, Lear Corporation made available the presentation slides attached hereto as Exhibit 99.2 in a webcast of its third quarter 2006 earnings call. Exhibit 99.2 is incorporated by reference herein.

The information contained in Exhibits 99.1 and 99.2 shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 2.05 Costs Associated with Exit or Disposal Activities.

As part of its previously announced Restructuring, Lear has continued its consolidation and census actions. In the third quarter of 2006, these actions resulted in charges of $17.4 million, consisting of employee termination costs of $12.1 million, fixed asset impairment charges of $2.4 million, contract termination costs of $1.5 million and other costs of $1.4 million (including $0.4 million of manufacturing inefficiency costs resulting from the Restructuring). The costs incurred in connection with the Restructuring generally represent cash charges, other than the fixed asset impairment charges which are non-cash.

The Company continues to expect to incur total pretax costs of approximately $250 million in connection with the Restructuring,

although all aspects of the restructuring actions have not been finalized. Approximately 90% of costs associated with the Restructuring are expected to result in cash expenditures. Total restructuring and related manufacturing inefficiency charges incurred through the third quarter of 2006 were $161.6 million. The Company expects to incur additional charges of $50 to $60 million in the fourth quarter of 2006. The remainder of the charges are expected to be incurred in 2007.

Section 7 – Regulation FD

Item 7.01 Regulation FD Disclosure.

See “Item 2.02 Results of Operations and Financial Condition” above.

Section 9 – Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

99.1 Press release issued October 26, 2006, furnished herewith.

99.2 Presentation slides from the Lear Corporation webcast of its third quarter 2006 earnings call held on October 26, 2006, furnished herewith.

SIGNATURE

Pursuant to the requirements of the Exchange Act, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

		LEAR CORPORATION, a Delaware corporation
Date: October 26, 2006	By:	/s/ James H. Vandenberghe
	Name:	James H. Vandenberghe
	Title:	Vice Chairman and Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press release issued October 26, 2006, furnished herewith.
99.2	Presentation slides from the Lear Corporation webcast of its third quarter 2006 earnings call held on October 26, 2006, furnished herewith.

Exhibit 99.1

FOR IMMEDIATE RELEASE

Investor Relations:
Mel Stephens
(248) 447-1624

Media:
Andrea Puchalsky
(248) 447-1651

Lear Reports Third-Quarter Financial Results

Southfield, Mich., October 26, 2006 — Lear Corporation [NYSE: LEA], one of the world's largest automotive interior systems and components suppliers, today reported financial results for the third quarter of 2006, guidance for the full year of 2006 and a preliminary outlook for 2007.

Recent Highlights:

- **Completed contribution of its European Interior business to joint venture**
- **Continued to win new business in Asia and with Asian automakers globally**
- **Agreement to issue $200 million of common stock**
- **Introduced industry's first solid-state Smart Junction Box technology**

For the third quarter of 2006, Lear posted net sales of $4.1 billion and a pretax loss of $65.9 million, including $46.1 million related to restructuring costs and a loss on the divestiture of the Company's European Interior business. These results compare with year-earlier net sales of $4.0 billion and a pretax loss of $787.8 million, including $777.7 million related to impairments and restructuring costs. Net loss for the third quarter of 2006 was $74.0 million, or $1.10 per share. This compares with a net loss of $750.1 million, or $11.17 per share, for the third quarter of 2005.

"In response to very challenging industry conditions, we are continuing to aggressively implement cost reduction and restructuring actions to improve future profitability. Margins in our Seating business are showing solid improvement, and the actions we are taking to improve our manufacturing footprint will benefit our Electronic and Electrical margins in the future. We are also moving forward with our strategy to put in place a new, more sustainable business model for our Interior segment," said Bob Rossiter, Lear Chairman and Chief Executive Officer.

Net sales were up from the prior year, primarily reflecting the addition of new business globally, offset in large part by lower production in North America and Europe. Operating performance was slightly below the year-earlier results, reflecting the adverse impact of lower production and higher raw material costs, largely offset by the benefit of new business and cost reductions in our core businesses.

(more)

Free cash flow was negative $48.2 million for the third quarter of 2006. (Net cash provided by operating activities was negative $8.1 million. A reconciliation of free cash flow to net cash provided by operating activities is provided in the attached supplemental data page.)

Lear continued to make progress on important strategic initiatives, including the completion of a transaction to contribute substantially all of its European Interior business to International Automotive Components Group, LLC (IAC) in return for a one-third equity interest. With respect to the Company's North American Interior business, we are continuing to make progress toward a similar strategic solution with IAC. Lear is also aggressively expanding its business in Asia and with Asian automakers globally, and was awarded several new Asian programs during the third quarter. The Company's recent agreement to issue $200 million of common stock provides additional operating and financial flexibility, allowing the Company to invest in and further strengthen its core businesses. Additionally, the Company continued to develop new products and technologies, including the industry's first solid-state Smart Junction Box.

Full-Year 2006 Guidance

On October 16, 2006, the Company completed the contribution of substantially all of its European Interior business to International Automotive Components Group, LLC. Accordingly, Lear's full-year financial results will reflect Lear's minority interest in the joint venture on an equity basis for the fourth quarter.

For the full year of 2006, Lear expects worldwide net sales of about $17.7 billion, reflecting recently announced production cuts in North America and the divestiture of the Company's European Interior business.

Lear anticipates full-year income before interest, other expense, income taxes, impairments, restructuring costs and other special items (core operating earnings) to be in the range of $345 to $375 million. Restructuring costs for the full year are estimated to be in the range of $105 to $115 million.

Full-year interest expense is estimated to be in the range of $210 to $215 million. Pretax income before impairments, restructuring costs and other special items is estimated to be in the range of $65 to $95 million. Income tax expense is estimated to be approximately $40 million in the fourth quarter, subject to the actual mix of financial results by country.

Full-year capital spending is estimated to be in the range of $380 to $390 million. Free cash flow for the full year is expected to be about breakeven.

Fourth quarter industry production assumptions underlying Lear's financial outlook include 3.7 million units in North America, down 5% from a year ago, and 4.7 million units in Europe, down 1% from a year ago. Lear's major platforms in North America are expected to be down significantly more than the industry average.

Preliminary 2007 Outlook

With respect to our core Seating, Electronic and Electrical businesses, we estimate that we will add new business of about $800 million. Seating margins are expected to continue to improve to the mid-5% level. In the Electronic and Electrical segment, we are continuing to implement aggressive restructuring actions, and we expect margins to improve during the course of the year to the 5.5% to 6% range. These margins assume an industry production environment roughly in line with 2006 and reflect underlying operating margins, excluding restructuring costs and other special items. Capital spending for 2007 in our core businesses is expected to be in the range of $250 to $280 million. Free cash flow is expected to return to a solid positive level.

Lear Corporation is one of the world’s largest suppliers of automotive interior systems and components. Lear provides complete seat systems, electronic products and electrical distribution systems and other interior products. With annual net sales of $17.1 billion in 2005, Lear ranks #127 among the Fortune 500. Lear’s world-class products are designed, engineered and manufactured by a diverse team of 115,000 employees at 282 locations in 34 countries. Lear’s headquarters are in Southfield, Michigan, and Lear is traded on the New York Stock Exchange under the symbol [LEA]. Further information about Lear is available on the internet at http://www.lear.com.

Lear will hold a conference call to review the Company’s third-quarter 2006 financial results and related matters on Thursday, October 26, 2006, at 9:00 a.m. EDT. To participate in the conference call, dial 1-800-789-4751 (domestic) or 1-706-679-3323 (international). You may also listen to the live audio webcast of the call, in listen-only mode, on the corporate website at www.lear.com. An audio replay will be available two hours following the call at 1-800-642-1687 (domestic) and 1-706-645-9291 (international). The audio replay will be available until November 9, 2006 (Conference I.D. 4340633).

Non-GAAP Financial Information

In addition to the results reported in accordance with accounting principles generally accepted in the United States (“GAAP”) included throughout this press release, the Company has provided information regarding certain non-GAAP financial measures. These measures include “income before interest, other expense, income taxes, impairments, restructuring costs and other special items” (core operating earnings), “pretax income (loss) before impairments, restructuring costs and other special items” and “free cash flow.” Free cash flow represents net cash provided by operating activities before the net change in sold accounts receivable, less capital expenditures. The Company believes it is appropriate to exclude the net change in sold accounts receivable in the calculation of free cash flow since the sale of receivables may be viewed as a substitute for borrowing activity.

Management believes the non-GAAP financial measures used in this press release are useful to both management and investors in their analysis of the Company’s financial position and results of operations. In particular, management believes core operating earnings and pretax income (loss) before impairments, restructuring costs and other special items are useful measures in assessing the Company's financial performance by excluding certain items that are not indicative of the Company's core operating earnings or that may obscure trends useful in evaluating the Company's continuing operating activities. Management also believes these measures are useful to both management and investors in their analysis of the Company's results of operations and provide improved comparability between fiscal periods. Management believes free cash flow is useful to both management and investors in their analysis of the Company's ability to service and repay its debt. Further, management uses these non-GAAP financial measures for planning and forecasting in future periods.

Core operating earnings, pretax income (loss) before impairments, restructuring costs and other special items and free cash flow should not be considered in isolation or as substitutes for net income (loss), pretax income (loss), cash provided by operating activities or other income statement or cash flow statement data prepared in accordance with GAAP or as measures of profitability or liquidity. In addition, the calculation of free cash flow does not reflect cash used to service debt and therefore, does not reflect funds available for investment or other discretionary uses. Also, these non-GAAP financial measures, as determined and presented by the Company, may not be comparable to related or similarly titled measures reported by other companies.

For a reconciliation of third-quarter 2006 free cash flow to net cash provided by operating activities, see the supplemental data pages which, together with this press release, have been posted on the Company's website through the Investor Relations link at http://www.lear.com. Given the inherent uncertainty regarding special items and the net change in sold accounts receivable in any future period, a reconciliation of forward-looking financial measures is not feasible. The magnitude of these items, however, may be significant.

Forward-Looking Statements

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including statements regarding anticipated financial results and liquidity. Actual results may differ materially from anticipated results as a result of certain risks and uncertainties, including but not limited to, general economic conditions in the markets in which the Company operates, including changes in interest rates or currency exchange rates, fluctuations in the production of vehicles for which the Company is a supplier, labor disputes involving the Company or its significant customers or suppliers or that otherwise affect the Company, the Company's ability to achieve cost reductions that offset or exceed customer-mandated selling price reductions, the outcome of customer productivity negotiations, the impact and timing of program launch costs, the costs and timing of facility closures, business realignment or similar actions, increases in the Company's warranty or product liability costs, risks associated with conducting business in foreign countries, competitive conditions impacting the Company's key customers and suppliers, raw material costs and availability, the Company's ability to mitigate the significant impact of increases in raw material, energy and commodity costs, the outcome of legal or regulatory proceedings to which the Company is or may become a party, unanticipated changes in cash flow, including the Company's ability to align its vendor payment terms with those of its customers, the finalization of the Company's restructuring strategy, the outcome of various strategic alternatives being evaluated with respect to its North American Interior business and other risks described from time to time in the Company's Securities and Exchange Commission filings. In particular, the Company's financial outlook for 2006 and 2007 is based on several factors, including the Company's current vehicle production and raw material pricing assumptions. The Company's actual financial results could differ materially as a result of significant changes in these factors. The Company's previously announced private placement of common stock to affiliates of and funds managed by Carl C. Icahn is subject to certain conditions. No assurances can be given that the offering will be consummated on the terms contemplated or at all.

The forward-looking statements in this press release are made as of the date hereof, and the Company does not assume any obligation to update, amend or clarify them to reflect events, new information or circumstances occurring after the date hereof.

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Lear Corporation and Subsidiaries
Consolidated Statements of Operations

(Unaudited; in millions, except per share amounts)

	Three Months Ended	
	September 30, 2006	**October 1, 2005**
Net sales	$ 4,069.7	$ 3,986.6
Cost of sales	3,882.9	3,900.2
Selling, general and administrative expenses	158.0	142.7
Goodwill impairment charge	—	670.0
Interest expense	56.6	45.1
Other expense, net	38.1	16.4
Loss before income taxes	(65.9)	(787.8)
Income taxes	8.1	(37.7)
Net loss	$ (74.0)	$ (750.1)
Basic net loss per share	$ (1.10)	$ (11.17)
Diluted net loss per share	$ (1.10)	$ (11.17)
Weighted average number of shares outstanding - basic	67.4	67.1
Weighted average number of shares outstanding - diluted	67.4	67.1

Lear Corporation and Subsidiaries
Consolidated Statements of Operations

(Unaudited; in millions, except per share amounts)

	Nine Months Ended	
	September 30, 2006	**October 1, 2005**
Net sales	$ 13,558.4	$ 12,691.9
Cost of sales	12,868.3	12,184.8
Selling, general and administrative expenses	493.9	484.6
Goodwill impairment charge	2.9	670.0
Interest expense	157.5	138.1
Other expense, net	55.4	55.5
Loss before income taxes and cumulative effect of a change in accounting principle	(19.6)	(841.1)
Income taxes	45.8	(62.2)
Loss before cumulative effect of a change in accounting principle	(65.4)	(778.9)
Cumulative effect of a change in accounting principle	2.9	—
Net loss	$ (62.5)	$ (778.9)
Basic net loss per share		
Loss before cumulative effect of a change in accounting principle	$ (0.97)	$ (11.60)
Cumulative effect of a change in accounting principle	0.04	—
Basic net loss per share	$ (0.93)	$ (11.60)
Diluted net loss per share		
Loss before cumulative effect of a change in accounting principle	$ (0.97)	$ (11.60)
Cumulative effect of a change in accounting principle	0.04	—
Diluted net loss per share	$ (0.93)	$ (11.60)
Weighted average number of shares outstanding - basic	67.3	67.2
Weighted average number of shares outstanding - diluted	67.3	67.2

Lear Corporation and Subsidiaries
Consolidated Balance Sheets

(In millions)

	September 30, 2006	December 31, 2005
	(Unaudited)	(Audited)
<u>ASSETS</u>		
Current:		
Cash and cash equivalents	$ 153.0	$ 207.6
Accounts receivable	2,571.8	2,337.6
Inventories	748.4	688.2
Recoverable customer engineering and tooling	228.2	317.7
Other	310.7	295.3
	4,012.1	3,846.4
Long-Term:		
PP&E, net	1,982.0	2,019.3
Goodwill, net	1,984.7	1,939.8
Other	472.6	482.9
	4,439.3	4,442.0
Total Assets	$ 8,451.4	$ 8,288.4
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>		
Current:		
Short-term borrowings	$ 8.6	$ 23.4
Accounts payable and drafts	2,888.9	2,993.5
Accrued liabilities	1,214.6	1,080.4
Current portion of long-term debt	27.5	9.4
	4,139.6	4,106.7
Long-Term:		
Long-term debt	2,349.7	2,243.1
Other	838.9	827.6
	3,188.6	3,070.7
Stockholders' Equity	1,123.2	1,111.0
Total Liabilities and Stockholders' Equity	$ 8,451.4	$ 8,288.4

Lear Corporation and Subsidiaries
Supplemental Data

(Unaudited; in millions, except content per vehicle and share data)

	Three Months Ended	
	September 30, 2006	October 1, 2005
Net Sales		
North America	$ 2,244.5	$ 2,222.8
Europe	1,444.1	1,405.7
Rest of World	381.1	358.1
Total	$ 4,069.7	$ 3,986.6
Content Per Vehicle *		
North America	$ 660	$ 606
Total Europe	$ 347	$ 339
Free Cash Flow **		
Net cash used in operating activities	$ (8.1)	$ (297.3)
Net change in sold accounts receivable	43.7	(11.9)
Net cash provided by (used in) operating activities before net change in sold accounts receivable	35.6	(309.2)
Capital expenditures	(83.8)	(135.2)
Free cash flow	$ (48.2)	$ (444.4)
Depreciation	$ 96.7	$ 98.3

	Nine Months Ended	
	September 30, 2006	October 1, 2005
Net Sales		
North America	$ 7,600.8	$ 6,757.4
Europe	4,834.4	4,978.6
Rest of World	1,123.2	955.9
Total	$ 13,558.4	$ 12,691.9
Content Per Vehicle *		
North America	$ 653	$ 571
Total Europe	$ 338	$ 351
Free Cash Flow **		
Net cash provided by operating activities	$ 106.1	$ 228.8
Net change in sold accounts receivable	23.7	(279.2)
Net cash provided by (used in) operating activities before net change in sold accounts receivable	129.8	(50.4)
Capital expenditures	(268.5)	(414.3)
Free cash flow	$ (138.7)	$ (464.7)
Depreciation	$ 295.6	$ 287.4
Basic Shares Outstanding at end of quarter	67,373,554	67,168,087

<u>Diluted Shares Outstanding at end of quarter</u> ***	67,373,554	67,168,087

* Content Per Vehicle for 2005 has been updated to reflect actual production levels.

** See “Non-GAAP Financial Information” included in this news release.

*** Calculated using stock price at end of quarter. Diluted shares outstanding exclude shares related to outstanding convertible debt, as well as options, restricted stock units, performance units and stock appreciation rights, all of which were antidilutive.

LEAR CORPORATION

Exhibit 99.2

Third-Quarter 2006 Results,
Fourth-Quarter 2006 Guidance and
a Preliminary Outlook for 2007

October 26, 2006

fast forward

advance relentlessly

Agenda

- Recent Events
  - *Bob Rossiter, Chairman and CEO*
- Financial Review
  - *Jim Vandenberghe, Vice Chairman and CFO*
- Strategy Update and Key Operating Targets
  - *Doug DelGrosso, President and COO*
- Summary and Outlook
  - *Bob Rossiter, Chairman and CEO*
- Q and A Session

Recent Events*

Strategic Developments

- Closed transaction whereby Lear contributed substantially all of its European Interior business to joint venture in return for a one-third equity stake
- Continued to make progress on new strategy for North American Interior business
- Agreed to $200 million equity offering to increase flexibility

Operating Developments

- Industry production environment in N.A. very challenging
- Continued to win new business with Asian manufacturers
- Introduced new products, including the industry’s first solid-state Smart Junction Box technology

* Please see slide titled “Forward-Looking Statements” at the end of this presentation for further information.

Financial Review

Recent Events
Update on Interior Business

- Contributed substantially all of Lear's European Interior business to International Automotive Components Group, LLC in return for a one-third equity stake:
  - Creates a large [20 manufacturing facilities in 9 countries, with $1.2 billion in annual sales] and well capitalized enterprise
  - Solid platform for improving ongoing operating efficiency and financial performance
- Continuing to work toward a new strategy for Lear's North American Interior business

Working Toward Definitive New Strategic Direction For North American Interior Business By Year End

* Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Recent Events
Equity Offering*

- Lear agreed to issue $200 million of common stock to affiliates of Carl Icahn in a private placement
- Proceeds to be used for strategic investments in the Company's core businesses and to increase financial and operating flexibility
- Lear looks forward to working with Icahn to increase value for all Lear shareholders
- Icahn representative will join Lear's Board of Directors when transaction closes (expected timing about 45 days)
- Lear's shares outstanding will increase by 8.7 million

* Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Third Quarter 2006
Industry Environment

	Third Quarter 2006	Third Quarter 2006 vs. 2005
North American Production		
Industry	3.4 mil	Down 9%
Big Three	2.2 mil	Down 13%
Lear's Top 15 Platforms	1.1 mil	Down 14%
European Production		
Industry	4.2 mil	Down 2%
Lear's Top 5 Customers	2.0 mil	Down 3%
Key Commodities (Quarterly Average)	**vs. Prior Quarter**	
Steel (Hot Rolled)	Up 4%	Up 23%
Resins (Polypropylene)	Up 4%	Up 24%
Copper	Up 12%	Up 106%
Crude Oil	flat	Up 11%

Third Quarter 2006
Financial Summary**

(in millions, except net loss per share)	*Third Quarter 2006*	*Third Quarter 2005*	*3Q '06 B/(W) 3Q '05*
Net Sales	$4,069.7	$3,986.6	$83.1
Income (Loss) Before Interest, Other Expense and Income Taxes*	$28.8	($726.3)	$755.1
Margin	0.7 %	NM	NM
Pretax Loss	($65.9)	($787.8)	$721.9
Net Loss*	($74.0)	($750.1)	$676.1
Net Loss Per Share	($1.10)	($11.17)	$10.07
SG&A % of Net Sales	3.9 %	3.6 %	(0.3) pts.
Interest Expense	$56.6	$45.1	($11.5)
Depreciation / Amortization	$98.1	$99.6	$1.5
Other Expense, Net	$38.1	$16.4	($21.7)

* Third quarter 2006 tax provision was $8.1 million. This included a non-recurring tax benefit of $19.9 million related to restructuring actions, the loss on the divestiture of the European Interior business and a one-time tax benefit.

** Please see slides titled "Non-GAAP Financial Information" at the end of this presentation for further information.

Third Quarter 2006
Restructuring and Special Items*

(in millions)	Third Quarter: *Income Before Interest, Other Expense and Income Taxes*	Third Quarter: *Pretax Loss*	Memo: *Income Statement Category* COGS	SG&A	Other Expense
2006 Reported Results	$ 28.8	$ (65.9)			
Reported results include the following items:					
Costs related to Global Restructuring Actions	$ 17.4	$ 17.4	$ 16.1	$ 1.3	-
Loss on Divestiture of European Interior Business	-	28.7	-	-	$ 28.7
2006 Core Operating Results	**$ 46.2**	**$ (19.8)**			
2005 Core Operating Results	**$ 47.9**	**$ (10.1)**			

* Please see slides titled "Non-GAAP Financial Information" at the end of this presentation for further information

Third Quarter 2006

Net Sales Changes and Margin Impact Versus Prior Year

Performance Factor	Net Sales Change (in millions)	Margin Impact	Comments
Industry Production / Platform Mix / Net Pricing / Other	$ (366)	Negative	Primarily lower industry production in North America (down 9%) and unfavorable platform mix (lower pickups in N.A.)
Global New Business	362	Positive	GM large SUVs, Lucerne, Fusion / Milan / Zephyr, Santa Fe, Peugeot 207, Punto
F/X Translation	87	Neutral	Euro up 4%, Canadian dollar up 7%
Commodity / Raw Material		Negative	Unfavorable year over year increases--hot rolled steel up 23%, polypropylene up 24%, copper up 106%
Performance		Positive	Favorable operating performance in core businesses, including benefits from restructuring actions

Third Quarter and Nine Months 2006 Business Segment Results***

LEAR CORPORATION

($ in millions)	Third Quarter 2006	Third Quarter 2005	Nine Months 2006	Nine Months 2005
Seating				
Net Sales	$ 2,633.0	$ 2,564.3	$ 8,721.6	$ 8,192.9
Segment Earnings*	$ 125.6	$ 71.2	$ 423.0	$ 169.9
% of Sales	*4.8 %*	*2.8 %*	*4.9 %*	*2.1 %*
*Adjusted % of Sales***	*5.1 %*	*3.0 %*	*5.2 %*	*2.7 %*
Electronic and Electrical				
Net Sales	$ 682.6	$ 690.9	$ 2,257.6	$ 2,237.8
Segment Earnings*	$ 16.4	$ 35.3	$ 107.6	$ 145.9
% of Sales	*2.4 %*	*5.1 %*	*4.8 %*	*6.5 %*
*Adjusted % of Sales***	*3.4 %*	*6.5 %*	*5.7 %*	*7.4 %*
Interior				
Net Sales	$ 754.1	$ 731.4	$ 2,579.2	$ 2,261.2
Segment Earnings*	$ (55.8)	$ (112.6)	$ (149.6)	$ (138.8)
% of Sales	*(7.4) %*	*(15.4) %*	*(5.8) %*	*(6.1) %*
*Adjusted % of Sales***	*(7.1) %*	*(3.3) %*	*(5.0) %*	*(2.1) %*

* Segment earnings represent income (loss) before goodwill impairment charge, interest, other expense and income taxes. Income (loss) before goodwill impairment charge, interest, other expense and income taxes for the Company was $28.8 million and $(56.3) million for the three months ended 9/30/06 and 10/01/05, respectively, and $196.2 million and $22.5 million for the nine months ended 9/30/06 and 10/01/05, respectively.

** Adjusted % of sales excludes impairments, restructuring costs and other special items of $16.8 million (Seating - $7.8, Electronic and Electrical - $7.1, Interior - $1.9) and $103.9 million (Seating - $5.5, Electronic and Electrical - $9.7, Interior - $88.7) for the three months ended 9/30/06 and 10/01/05, respectively, and $69.7 million (Seating - $27.8, Electronic and Electrical - $22.0, Interior - $19.9) and $162.4 million (Seating - $50.6, Electronic and Electrical - $19.9, Interior - $91.9) for the nine months ended 09/30/06 and 10/01/05, respectively.

*** Please see slides titled "Non-GAAP Financial Information" at the end of this presentation for further information.

Third Quarter and Nine Months 2006
Free Cash Flow*

(in millions)

	Third Quarter 2006	Nine Months 2006
Net Loss	$ (74.0)	$ (62.5)
Depreciation / Amortization	98.1	299.4
Working Capital / Other	11.5	(107.1)
Cash from Operations	$ 35.6	$ 129.8
Capital Expenditures	(83.8)	(268.5)
Free Cash Flow	$ (48.2)	$ (138.7)

* Free Cash Flow represents net cash provided by (used in) operating activities (($8.1) million for the three months and $106.1 million for the nine months ended 9/30/06) before net change in sold accounts receivable ($43.7 million for the three months and $23.7 million for the nine months ended 9/30/06), less capital expenditures. Please see slides titled "Non-GAAP Financial Information" at the end of this presentation for further information.

Fourth Quarter 2006 Guidance
Key Assumptions*

	Fourth Quarter 2006 Guidance	Change from Prior Year
North American Production		
Total Industry	≈ 3.7 mil	down 5%
Big Three	≈ 2.4 mil	down 12%
Lear's Top 15 Platforms	≈ 1.0 mil	down 24%
European Production		
Total Industry	≈ 4.7 mil	down 1%
Lear's Top 5 Customers	≈ 2.4 mil	down 2%
Euro	$1.28 / Euro	up 7%

* Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

2006 Guidance
Key Financial Projections***

(Reflects Lear's investment in European Interiors joint venture on an equity basis)	**Fourth Quarter 2006**	**Full Year 2006**
Net Sales	≈ $ 4.1 billion	≈ $ 17.7 billion
Core Operating Earnings **Income before interest, other expense, income taxes, impairments, restructuring costs and other special items**	$80 to $110 million	$345 to 375 million
Interest Expense	$50 to $55 million	$210 to $215 million
Pretax Income **before impairments, restructuring costs and other special items**	$15 to $45 million	$65 to $95 million
Estimated Tax Expense*	≈ $40 million	≈ $90 million
Pretax Restructuring Costs	$50 to $60 million	$105 to $115 million
Capital Spending	$110 to $120 million	$380 to $390 million
Free Cash Flow**	≈ $140 million positive	about breakeven

* Subject to actual mix of financial results by country.

** Excludes potential payment of approximately $35 million related to settlement of prior litigation.

*** Please see slides titled “Non-GAAP Financial Information” and “Forward-Looking Statements” at the end of this presentation for further information.

2007 Outlook
Preliminary Assessment of Key Financials*

- Assuming an industry production environment that is roughly in line with 2006. . . we see the following preliminary outlook for 2007:
- Within our core Seating, Electronic and Electrical businesses:
  - Global new business of about $800 million,
  - Seating margins continue to improve to the mid-5% level, excluding restructuring costs and other special items,
  - Electronic and Electrical margins improve during the course of the year to the 5.5% to 6% range, also excluding restructuring costs and other special items
  - Capital spending is expected to be in the range of $250 to $280 million, and
  - Free cash flow turns solidly positive.

Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Strategy Update and Key Operating Targets

Where Lear Needs To Be . . .
And Our Strategy To Get There*

Strategic Direction

High-Performance
Company
Consistently Delivering
“Profitable Growth”

- ✓ **Market Leadership**
- ✓ **Expand Market Boundaries**
- ✓ **Maintain Efficient / Competitive Operations**

* Please see slide titled “Forward-Looking Statements” at the end of this presentation for further information.

Key Operating Targets**

- Achieve global sales growth (about 5% annually) and further diversify sales (target is to grow total Asian sales* about 25% annually)
- Continuous improvement in quality and customer satisfaction
- Core Dimension Strategy – product focus; emphasis on technology
- Put in place a new, sustainable business model for Interior business
- Restore Seating margins to historical level (6.0% range)
- Improve Electronic and Electrical margins (7.5% range)
- Restore strong free cash flow levels, pay down debt and restore investment grade credit status

* Total Asian sales target includes consolidated and non-consolidated sales.

** Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Global Strategy
For Sales Growth and Diversification*

North America

- Fully participate in fast-growing Crossover segment
- Expand emerging relationships with Hyundai, Nissan and Toyota
- Grow content per vehicle with new products and technology:
  - Safety-Related – IntelliTire™ , Pro-Tec™ PLuS and Adaptive Front Lighting
  - Electronics – RKE Technology, Premium Audio/Visual, Home Automation
- Participate in Hybrid growth with high-voltage Electrical Systems

Europe and Rest of World

- Continue to invest and grow sales in China, India and Korea
- Accelerate growth with Asian automakers and Volkswagen
- Leverage existing relationships with Big Three and European automakers to grow in emerging markets

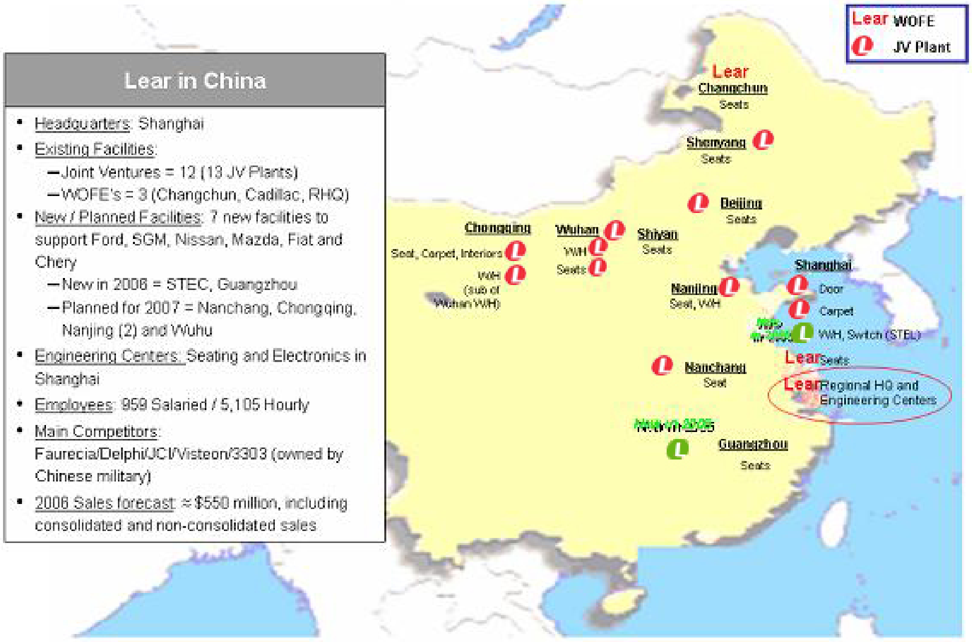
* Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Examples of Emerging Asian Relationships*

Customer	Product	Lear Relationship
HYUNDAI	 Santa Fe -- Seating, IntelliTire™	• Supply 100% of North American seating • Provide value-add technologies (e.g., TPMS) • Provide wiring harnesses through JV with a Korean partner • Leverage Lear's quality reputation and global footprint to support Hyundai's quality reputation • Rapid growth potential as a preferred global supplier
NISSAN	 Qashqai -- Seating, Electrical Distribution	• Nissan evolving its sourcing strategy to global suppliers • Lear's relationship with Tachi-S now encompasses three JVs: – North America (Mt. Juliet, TN) – Europe (Sunderland, U.K.) – Asia (Guangzhou, China) • Collectively, these operations will supply seven vehicle lines for Nissan • Additional JV opportunities with Tachi-S being developed
TOYOTA	 Tundra – Flooring & Acoustics, Interior Trim	• Expanding relationship with headliners, NVH, plastics and seating by establishing new facilities alongside Toyota in North America and Europe • Continued success on seating JV in N.A. (Sienna) and interior programs (e.g., Tundra) provides opportunity on next new N.A. seat program

* Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Lear China
Business Profile*



Lear in China

- Headquarters: Shanghai
- Existing Facilities:
  - Joint Ventures = 12 (13 JV Plants)
  - WOFE's = 3 (Changchun, Cadillac, RHQ)
- New / Planned Facilities: 7 new facilities to support Ford, SGM, Nissan, Mazda, Fiat and Chery
  - New in 2006 = STEC, Guangzhou
  - Planned for 2007 = Nanchang, Chongqing, Nanjing (2) and Wuhu
- Engineering Centers: Seating and Electronics in Shanghai
- Employees: 959 Salaried / 5,105 Hourly
- Main Competitors: Faurecia/Delphi/JCI/Visteon/3303 (owned by Chinese military)
- 2006 Sales forecast: ≈ $550 million, including consolidated and non-consolidated sales

Lear China = 13 JV Plants (For 12 JVs)
+ 3 WOFE's (Including Regional Headquarters)

Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Lear China
Projected Sales Growth*

Lear China's Sales Are Projected To Grow About 30% Annually

Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

New Asian Business Awards During Third Quarter 2006*

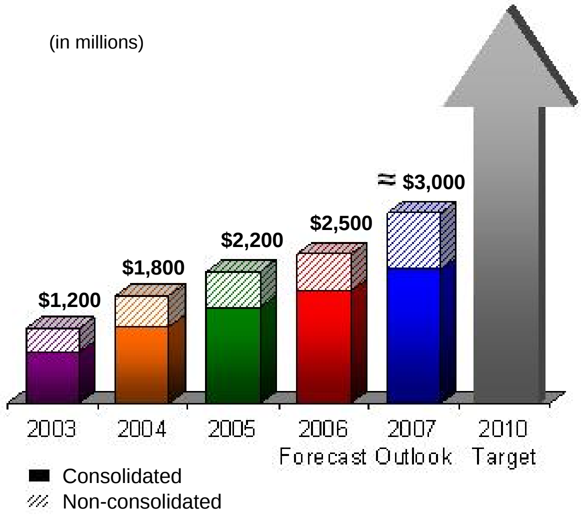
Automaker	Market	Lear Content	Vehicle Program
Nissan	Europe	Seating, Wire Harnesses, Smart Junction Box	Future Crossover
Chery	China	Seating	Transit Van
Changan	China	Seating, Door Trim	New MPV
Honda	North America	ProTec Plus™	Pilot
DFM	China	Wire Harnesses, Smart Junction Box	Sedan Passenger Car
Toyota	North America	Interior Trim	Camry Crossover
GM	China	Carpet, Trunk Trim	Epsilon SWB
DCX	China	Carpet, Trunk Trim	300C

Continuing To Win New Business In Asia And With Asian Manufacturers Globally

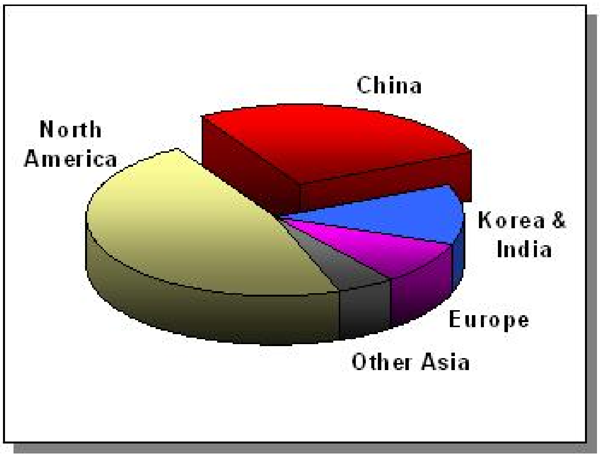
* Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

Targeting Total Asian Sales Growth of About 25% Annually**

Revenue in Asia and with Asian Manufacturers*



Lear's Targeted Asian Sales by Major Market



Rapid Growth In Asian Sales Led By Expanding Relationships With Hyundai, Nissan And Toyota, As Well As Growth In Emerging Markets Such As China

* Total Asian sales target includes consolidated and non-consolidated sales.
** Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

North America
Major Second Half 2006 And 2007 Launches

Chevrolet Silverado
Seating, Door Panels and
Car2U™ Home Automation System

Acura MDX ✓
Wire Harnesses

BMW X5 ✓
Seating, Electronics

Chrysler Aspen
Seating, Wire Harnesses, Overhead System, Flooring & Acoustics, Console, Electronics

Chrysler / Dodge Minivan
IP, Door Panels, Overhead System, Flooring & Acoustics

Ford Edge ✓ **/ Lincoln MKX** ✓
Overhead System

Honda CR-V ✓ **and Accord**
Wire Harnesses

Jeep Patriot ✓

Instrument Panel, Overhead System,
Flooring & Acoustics, and Interior Trim

Nissan Altima
Seating, Headliner, Door Panels, Flooring & Acoustics, Interior Trim

Nissan Armada / Titan
Overhead System, Console

Nissan Sentra
Overheads, Flooring & Acoustics, Interior Trim

Saturn VUE ✓
Seating

Toyota Tundra
Flooring & Acoustics, Interior Trim,
SonoTec™ Dash Insulator

✓ **Crossover Vehicle**

Europe and Rest of World
Major Second Half 2006 And 2007 Launches

Europe

Mercedes C-Class
Seating

BMW 3-Series Convertible
Seating, Electronics
Fiat Bravo
Seating
Ford Mondeo
Seating (First LFSA-common seat architecture program in Europe)
Jaguar S-Type
Seating, Overhead System, Electronics
Land Rover Range Rover
Seating, Electronics
Nissan Qashqai
Seating, Electrical Distribution
Peugeot 207 Coupe
Seating
Volvo V70
Seating

Rest of World

Hyundai Veracruz
Seating and IntelliTire™ (Korea)

Cadillac STS (China)
Seating, Door Panels, Flooring & Acoustics
Chang'an (China)
Seating
Dodge Caliber (Venezuela)
Seating, Door Panels
Ford Galaxy (China)
Seating
Ford Mondeo (China)
Seating, Door Panels, Overheads
Hyundai Santro Minicar (India)
Seating, IntelliTire™
Nissan Geniss MPV and Sylphy Sedan (China)
Seating
Renault Logan (India)
Seating

Summary and Outlook

Summary and Outlook
Improving our Global Competitiveness*

- Continuously improving quality and customer satisfaction levels
- Successfully implementing global restructuring initiatives
- Increasing emphasis on new product technology and innovation
- Leveraging global scale, expertise and common architecture strategy to deliver the best overall value
- Strategically managing the business to improve individual product-line returns

Comprehensive Initiatives Being Implemented
To Improve Future Competitiveness

* Please see slide titled “Forward-Looking Statements” at the end of this presentation for further information.

Summary and Outlook
Making Progress on Strategic Priorities*

- Global Seating margins improving
- Aggressive restructuring actions to improve Electronic and Electrical margins in future
- Completed agreement to contribute European Interior business to International Automotive Components Group, LLC
- Priority focus on improving our North American Interior business and putting in place a sustainable business model
- Continuing to aggressively grow sales in Asia and with Asian Automakers globally

Agreement To Issue $200 Million Of Common Stock Provides Increased Flexibility, Allowing The Company To Further Strengthen Our Core Businesses

* Please see slide titled "Forward-Looking Statements" at the end of this presentation for further information.

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Non-GAAP Financial Information

In addition to the results reported in accordance with accounting principles generally accepted in the United States ("GAAP") included throughout this presentation, the Company has provided information regarding certain non-GAAP financial measures. These measures include "income (loss) before interest, other expense and income taxes," "income before interest, other expense, income taxes, impairments, restructuring costs and other special items" (core operating earnings), "pretax income (loss) before impairments, restructuring costs and other special items" and "free cash flow." Free cash flow represents net cash provided by operating activities before the net change in sold accounts receivable, less capital expenditures. The Company believes it is appropriate to exclude the net change in sold accounts receivable in the calculation of free cash flow since the sale of receivables may be viewed as a substitute for borrowing activity.

Management believes that the non-GAAP financial measures used in this presentation are useful to both management and investors in their analysis of the Company's financial position and results of operations. In particular, management believes that income (loss) before interest, other expense and income taxes, core operating earnings and pretax income (loss) before impairments, restructuring costs and other special items are useful measures in assessing the Company's financial performance by excluding certain items that are not indicative of the Company's core operating earnings or that may obscure trends useful in evaluating the Company's continuing operating activities. Management also believes that these measures are useful to both management and investors in their analysis of the Company's results of operations and provide improved comparability between fiscal periods. Management believes that free cash flow is useful to both management and investors in their analysis of the Company's ability to service and repay its debt. Further, management uses these non-GAAP financial measures for planning and forecasting in future periods.

Income (loss) before interest, other expense and income taxes, core operating earnings, pretax income (loss) before impairments, restructuring costs and other special items and free cash flow should not be considered in isolation or as substitutes for net income (loss), pretax income (loss), cash provided by operating activities or other income statement or cash flow statement data prepared in accordance with GAAP or as measures of profitability or liquidity. In addition, the calculation of free cash flow does not reflect cash used to service debt and therefore, does not reflect funds available for investment or other discretionary uses. Also, these non-GAAP financial measures, as determined and presented by the Company, may not be comparable to related or similarly titled measures reported by other companies.

Set forth on the following slides are reconciliations of these non-GAAP financial measures to the most directly comparable financial measures calculated and presented in accordance with GAAP. Given the inherent uncertainty regarding special items and the net change in sold accounts receivable in any future period, a reconciliation of forward-looking financial measures is not feasible. The magnitude of these items, however, may be significant.

Non-GAAP Financial Information

(in millions)	Q3 2006	Q3 2005
Loss before income taxes	$ (65.9)	$ (787.8)
Interest expense	56.6	45.1
Other expense, net	38.1	16.4
Income (loss) before interest, other expense and income taxes	**$ 28.8**	**$ (726.3)**
Goodwill and fixed asset impairment charges	-	743.8
Costs related to restructuring actions	17.4	32.1
Litigation charges	-	(1.7)
Income before interest, other expense, income taxes, impairments, restructuring costs and other special items (core operating earnings)	**$ 46.2**	**$ 47.9**

Non-GAAP Financial Information

(in millions)	Q3 2006	Q3 2005
Loss before income taxes	$ (65.9)	$ (787.8)
Goodwill and fixed asset impairment charges	-	743.8
Costs related to restructuring actions	17.4	33.1
Litigation charges	-	0.8
Loss on divestiture	28.7	-
Pretax loss before impairments, restructuring costs and other special items	**$ (19.8)**	**$ (10.1)**

Non-GAAP Financial Information

(in millions)	Three Months Q3 2006	Nine Months Q3 2006
Net cash provided by (used in) operating activities	$ (8.1)	$ 106.1
Net change in sold accounts receivable	43.7	23.7
Net cash provided by operating activities before net change in sold accounts receivable (cash from operations)	$ 35.6	$ 129.8
Capital expenditures	(83.8)	(268.5)
Free cash flow	**$ (48.2)**	**$ (138.7)**

Non-GAAP Financial Information

(in millions)	Three Months Q3 2006	Three Months Q3 2005	Nine Months Q3 2006	Nine Months Q3 2005
Seating	$ 125.6	$ 71.2	$ 423.0	$ 169.9
Electronic and Electrical	16.4	35.3	107.6	145.9
Interior	(55.8)	(112.6)	(149.6)	(138.8)
Segment earnings	$ 86.2	$ (6.1)	$ 381.0	$ 177.0
Corporate and geographic headquarters and elimination of intercompany activity	(57.4)	(50.2)	(184.8)	(154.5)
Income (loss) before goodwill impairment charge, interest, other expense and income taxes	**$ 28.8**	**$ (56.3)**	**$ 196.2**	**$ 22.5**
Goodwill impairment charge	-	670.0	2.9	670.0
Interest expense	56.6	45.1	157.5	138.1
Other expense, net	38.1	16.4	55.4	55.5
Loss before income taxes and cumulative effect of a change in accounting principle	**$ (65.9)**	**$ (787.8)**	**$ (19.6)**	**$ (841.1)**

Non-GAAP Financial Information

(in millions)	Three Months Q3 2006 Seating	Three Months Q3 2006 Electronic and Electrical	Three Months Q3 2006 Interior	Three Months Q3 2005 Seating	Three Months Q3 2005 Electronic and Electrical	Three Months Q3 2005 Interior
Segment earnings	$ 125.6	$ 16.4	$ (55.8)	$ 71.2	$ 35.3	$ (112.6)
Fixed asset impairment charges	-	-	-	-	-	73.8
Costs related to restrucuting actions	7.8	7.1	1.9	7.2	9.7	14.9
Litigation charges	-	-	-	(1.7)	-	-
Adjusted segment earnings	**$ 133.4**	**$ 23.5**	**$ (53.9)**	**$ 76.7**	**$ 45.0**	**$ (23.9)**

(in millions)	Nine Months Q3 2006 Seating	Nine Months Q3 2006 Electronic and Electrical	Nine Months Q3 2006 Interior	Nine Months Q3 2005 Seating	Nine Months Q3 2005 Electronic and Electrical	Nine Months Q3 2005 Interior
Segment earnings	$ 423.0	$ 107.6	$ (149.6)	$ 169.9	$ 145.9	$ (138.8)
Fixed asset impairment charges	-	-	9.2	-	-	73.8
Costs related to restructuring actions	27.8	22.0	10.7	20.1	19.9	18.1
Litigation charges	-	-	-	30.5	-	-
Adjusted segment earnings	**$ 450.8**	**$ 129.6**	**$ (129.7)**	**$ 220.5**	**$ 165.8**	**$ (46.9)**

Forward-Looking Statements

This presentation contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including statements regarding anticipated financial results and liquidity. Actual results may differ materially from anticipated results as a result of certain risks and uncertainties, including but not limited to, general economic conditions in the markets in which the Company operates, including changes in interest rates or currency exchange rates, fluctuations in the production of vehicles for which the Company is a supplier, labor disputes involving the Company or its significant customers or suppliers or that otherwise affect the Company, the Company's ability to achieve cost reductions that offset or exceed customer-mandated selling price reductions, the outcome of customer productivity negotiations, the impact and timing of program launch costs, the costs and timing of facility closures, business realignment or similar actions, increases in the Company's warranty or product liability costs, risks associated with conducting business in foreign countries, competitive conditions impacting the Company's key customers and suppliers, raw material costs and availability, the Company's ability to mitigate the significant impact of increases in raw material, energy and commodity costs, the outcome of legal or regulatory proceedings to which the Company is or may become a party, unanticipated changes in cash flow, including the Company’s ability to align its vendor payment terms with those of its customers, the finalization of the Company's restructuring strategy, the outcome of various strategic alternatives being evaluated with respect to its North American Interior business and other risks described from time to time in the Company's Securities and Exchange Commission filings. In particular, the Company’s financial outlook for 2006 and 2007 is based on several factors including, the Company’s current vehicle production and raw material pricing assumptions. The Company’s actual financial results could differ materially as a result of significant changes in these factors. The Company's previously announced private placement of common stock to affiliates of and funds managed by Carl C. Icahn is subject to certain conditions. No assurances can be given that the offering will be consummated on the terms contemplated or at all.

The forward-looking statements in this presentation are made as of the date hereof, and the Company does not assume any obligation to update, amend or clarify them to reflect events, new information or circumstances occurring after the date hereof.