

OMB APPROVAL
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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 12b-25**

**NOTIFICATION OF LATE FILING**

(Check one):  Form 10-K o Form 20-F o Form 11-K o Form 10-Q o Form 10-D o Form N-SAR o Form N-CSR

For Period Ended: **December 31, 2008**

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: \_\_\_\_\_

*Read Instruction (on back page) Before Preparing Form. Please Print or Type.*  
**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

**PART I — REGISTRANT INFORMATION**

**Lear Corporation**

Full Name of Registrant

Former Name if Applicable

**21557 Telegraph Road**

Address of Principal Executive Office (Street and Number)

**Southfield, Michigan 48033**

City, State and Zip Code

**PART II — RULES 12b-25(b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable

### **PART III — NARRATIVE**

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

As Lear Corporation (the "Company") previously disclosed, as of December 31, 2008, the Company is no longer in compliance with its primary credit facility. The Company is engaged in continuing discussions with the co-agents under its primary credit facility regarding an amendment which would, among other things, provide it with relief of the existing default.

Because the Company's efforts have been focused on concluding its discussions regarding the amendment and because the Company's financial statements and other disclosures to be included in the Annual Report on Form 10-K for the fiscal year ended December 31, 2008 (the "Form 10-K") could be materially impacted by the terms of any amendment to the primary credit facility and discussions regarding such amendment are ongoing, the Company is unable to file the Form 10-K within the prescribed period of time. Additional time is required to conclude discussions regarding the amendment and to reflect any such amendment in the Form 10-K. There can be no assurance that an amendment will be reached on acceptable terms or at all or what actions the Company will take in response to any of the foregoing.

Additionally, the Company anticipates that in any case, as a result of adverse industry conditions and the Company's existing default under its primary credit facility, the report of the independent registered public accounting firm on the Company's consolidated financial statements for the year ended December 31, 2008 will contain an explanatory paragraph with respect to the Company's ability to continue as a going concern.

#### **Forward-Looking Statements**

The Private Securities Litigation Reform Act of 1995 provides a safe harbor for forward-looking statements made by us or on our behalf. The words "will," "may," "designed to," "outlook," "believes," "should," "anticipates," "plans," "expects," "intends," "estimates" and similar expressions identify these forward-looking statements. All statements contained or incorporated in this Form 12b-25 which address operating performance, events or developments that we expect or anticipate may occur in the future, including statements related to business opportunities, awarded sales contracts, sales backlog and on-going commercial arrangements or statements expressing views about future operating results, are forward-looking statements. Important factors, risks and uncertainties that may cause actual results to differ from those expressed in our forward-looking statements include, but are not limited to:

- general economic conditions in the markets in which we operate, including changes in interest rates or currency exchange rates;
- the financial condition of our customers or suppliers;
- changes in actual industry vehicle production levels from our current estimates;
- fluctuations in the production of vehicles for which we are a supplier;
- the loss of business with respect to, or the lack of commercial success of, a vehicle model for which we are a significant supplier, including further declines in sales of full-size pickup trucks and large sport utility vehicles;
- disruptions in the relationships with our suppliers;
- labor disputes involving us or our significant customers or suppliers or that otherwise affect us;
- our ability to achieve cost reductions that offset or exceed customer-mandated selling price reductions;
- the outcome of customer negotiations;
- the impact and timing of program launch costs;
- the costs, timing and success of restructuring actions;
- increases in our warranty or product liability costs;
- risks associated with conducting business in foreign countries;
- competitive conditions impacting our key customers and suppliers;
- the cost and availability of raw materials and energy;
- our ability to mitigate increases in raw material, energy and commodity costs;
- the outcome of legal or regulatory proceedings to which we are or may become a party;
- unanticipated changes in cash flow, including our ability to align our vendor payment terms with those of our customers;
- our ability to access capital markets on commercially reasonable terms;
- further impairment charges initiated by adverse industry or market developments;
- our ability to complete and timely file our Annual Report on Form 10-K for the fiscal year ended December 31, 2008;
- our ability to obtain a waiver or amendment under our primary credit facility; and
- other risks identified from time to time in our reports filed with the Securities and Exchange Commission.

All forward-looking statements in this Form 12b-25 are made as of the date hereof, and we do 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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(Attach extra Sheets if Needed)  
**PART IV — OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification

Matthew Simoncini (248) 447-1500  
(Name) (Area Code) (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes  No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes  No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

The Company anticipates that its results for the fiscal year ended December 31, 2008 to be included in its Annual Report on Form 10-K for the fiscal year ended December 31, 2008 will be consistent with those reflected in its earnings release dated January 29, 2009 and included in the Company's Current Report on Form 8-K dated January 29, 2009.

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Lear Corporation  
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date February 27, 2009

By /s/ Matthew Simoncini  
Matthew Simoncini  
Senior Vice President and Chief Financial Officer