

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

**SCHEDULE TO
TENDER OFFER STATEMENT
UNDER SECTION 14(d)(1) OR 13(e)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934**

LEAR CORPORATION
(Name of Subject Company (issuer))

LEAR CORPORATION
(Names of Filing Persons (identifying status as offeror, issuer or other person))

Zero-Coupon Convertible Senior Notes due 2022
(Title of Class of Securities)

521865 AG 0
(CUSIP Number of Class of Securities)

Daniel A. Ninivaggi
Senior Vice President, Secretary and General Counsel
Lear Corporation
21557 Telegraph Road
Southfield, Michigan 48034
(248) 447-1500

Copies to:

Bruce A. Toth, Esq.
Winston & Strawn LLP
35 West Wacker Drive
Chicago, Illinois 60601
(312) 558-5600

(Name, Address and Telephone Number of Person Authorized
to Receive Notices and Communications on Behalf of Filing Persons)

CALCULATION OF FILING FEE

Transaction Valuation*	Amount of Filing Fee**
\$304,000,000	\$32,528

* Calculated solely for purposes of determining the filing fee. This amount represents the value of all outstanding Notes based on the purchase price of \$475 per \$1,000 principal amount (640,000 Notes x \$475).

** The amount of the filing fee was calculated in accordance with Rule 0-11 of the Securities Exchange Act of 1934, as amended, and equals \$107 for each \$1,000,000 of the value of the transaction.

Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: Not applicable. Filing party: Not applicable
Form or Registration No.: Not applicable. Date Filed: Not applicable.

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

- Third-party tender offer subject to Rule 14d-1
- Going-private transaction subject to Rule 13e-3.
- Issuer tender offer subject to Rule 13e-4.
- Amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer:

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INTRODUCTORY STATEMENT

This Tender Offer Statement on Schedule TO (“Schedule TO”) relates to an offer by Lear Corporation, a Delaware corporation (the “Company”), to purchase for cash any and all of its outstanding Zero-Coupon Convertible Senior Notes due 2022 (the “Notes”) at a purchase price of \$475 per \$1,000 principal amount at maturity of Notes. In the event that the Company extends the Expiration Date, the Company will pay an additional amount equal to \$0.08 per \$1,000 of principal amount at maturity of the Notes for each day after June 13, 2006 to and including the Expiration Date, as so extended.

This Schedule TO is being filed by the Company. The Company’s offer for the Notes is being made on the terms and subject to the conditions set forth in the attached Offer to Purchase and Consent Solicitation Statement dated May 16, 2006 (the “Offer to Purchase”), and the related Consent and Letter of Transmittal (the “Letter of Transmittal,” which, with respect to the Notes, as amended or supplemented from time to time, together with the Offer to Purchase, constitute the “Offer”). Copies of the Offer to Purchase and the Letter of Transmittal are filed with this Schedule TO as Exhibits (a)(1)(A) and (a)(1)(B), respectively. The offer will expire at midnight, New York City Time, on June 13, 2006, unless extended or earlier terminated.

All of the information set forth in the Offer to Purchase is incorporated by reference herein in response to Items 1 through 11 in this Schedule TO except for those Items as to which information is specifically provided herein.

Item 1. Summary Term Sheet.

Summary Term Sheet. The information set forth in the Offer to Purchase under the captions “Summary Term Sheet” and “Answers to Questions You May Have” is incorporated herein by reference.

Item 2. Subject Company Information.

(a) *Name and Address.* Lear Corporation, a Delaware corporation, is the subject Company. The address and telephone number of its principal executive office are 21557 Telegraph Road, Southfield, Michigan 48034, telephone (248) 447-1500.

(b) *Securities.* \$640.0 million aggregate principal amount at maturity of Zero-Coupon Convertible Senior Notes due 2022.

(c) *Trading Market and Price.* The information set forth in the Offer to Purchase under the caption “Market Price Information” is incorporated herein by reference.

Item 3. Identity and Background of Filing Person.

(a) *Name and Address.* The filing person is the current obligor of the Notes. The information set forth under Item 2(a) above is incorporated herein by reference.

Item 4. Terms of the Transaction.

(a) *Material Terms.*

(1) *Tender Offers.* The information set forth in the Offer to Purchase is

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incorporated herein by reference.

(2) *Mergers or Similar Transactions.* Not applicable.

(b) *Purchases.* To the best knowledge of the Company, no Notes are to be purchased from any officer, director or affiliate of the Company in the tender offer.

Item 5. Past Contacts, Transactions, Negotiations and Agreements.

(e) The Company issued the Notes in aggregate principal amount at maturity of \$640.0 million pursuant to an indenture, dated as of February 20, 2002 (as supplemented on August 26, 2004, December 15, 2005 and April 25, 2006), among the Company, the Guarantors defined therein and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as trustee. The information set forth in the Offer to Purchase under the caption “The Company—Background of the Notes” is incorporated herein by reference.

Item 6. Purposes of the Transaction and Plans or Proposals.

(a) *Purposes.* The information set forth in the Offer to Purchase under the caption “Purpose of the Tender Offer and Consent Solicitation” is incorporated herein by reference.

(b) *Use of the Securities Acquired.* The Notes acquired in the transaction will be retired and cancelled by the Company.

(c) *Plans.*

(1)-(10) None.

Item 7. Source and Amount of Funds or Other Consideration.

(a) *Source of Funds.* The information set forth in the Offer to Purchase under the caption “Answers to Questions You May Have—How will the Company pay for the tendered Notes” and “Sources and Amount of Funds” is incorporated herein by reference.

(b) *Conditions.* The information set forth in the Offer to Purchase under the caption “Sources and Amount of Funds” and “The Tender Offer and Consent Solicitation—Conditions to the Tender Offer” is incorporated herein by reference.

(d) *Borrowed Funds.*

(1) The information set forth in the Offer to Purchase under the caption “Answers to Questions You May Have—How will the Company pay for the tendered Notes” and “Sources and Amount of Funds” is incorporated herein by reference.

(2) The information set forth in the Offer to Purchase under the caption “Answers to Questions You May Have—How will the Company pay for the tendered Notes” and “Sources and Amount of Funds” is incorporated herein by reference.

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Item 8. Interest in Securities of the Subject Company.

(a) *Securities Ownership.* To the best knowledge of the Company, no Notes are beneficially owned by any person whose ownership would be required to be disclosed by this item.

(b) *Securities Transactions.* To the best knowledge of the Company, none of the persons referenced in this item have engaged in any transactions in the Notes during the 60 days preceding the date of this schedule.

Item 9. Persons/Assets, Retained, Employed, Compensated or Used.

(a) *Solicitations or Recommendations.* The information set forth in the Offer to Purchase under the caption “Dealer Manager and Solicitation Agent” is incorporated herein by reference.

Item 10. Financial Statements.

(a) *Financial Information.* The Company believes that the financial information required by Items 1010(a) and (b) of Regulation M-A is not material because: (i) the consideration offered for the Notes consists solely of cash, (ii) the offer is not subject to any financing condition, (iii) the Company is a public reporting company under Section 13(a) of the Exchange Act that files reports electronically on EDGAR and (iv) the offer is for all outstanding Notes.

(b) *Pro forma Information.* Not applicable.

Item 11. Additional Information.

(a) *Agreements, Regulatory Requirements and Legal Proceedings.*

(1) None.

(2) The only regulatory requirements that must be met are those imposed by applicable securities laws and the rules and regulations promulgated by the National Association of Securities Dealers and the New York Stock Exchange.

(3)-(5) None.

(b) *Other Material Information.* The information set forth in the Offer to Purchase and the Consent and Letter of Transmittal (Exhibits (a)(1)(A) and (a)(1)(B), respectively, to this Schedule TO) is incorporated herein by reference.

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Item 12. Exhibits.

- (a)(1)(A) Offer to Purchase and Consent Solicitation Statement, dated May 16, 2006.
- (a)(1)(B) Form of Consent and Letter of Transmittal, including taxpayer I.D. guidelines.
- (a)(1)(C) Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
- (a)(1)(D) Letter to Clients for Use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
- (a)(5) Press Release issued by Lear Corporation on May 16, 2006.
- (b) Amended and Restated Credit and Guarantee Agreement dated as of April 25, 2006, by and among Lear Corporation, Lear Canada, each Foreign Subsidiary Borrower (as defined therein), the Lenders party thereto, JPMorgan Chase Bank, N.A., as general administrative agent, and the other Agents named therein (incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed on April 25, 2006).
- (d)(1) Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and The Bank of New York as Trustee (incorporated by reference to Exhibit 4.8 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
- (d)(2) Supplemental Indenture No. 1 to Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and The Bank of New York as Trustee (incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K dated August 26, 2004).
- (d)(3) Supplemental Indenture No. 2 to Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as Trustee (incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K dated December 15, 2005).
- (d)(4) Supplemental Indenture No. 3 to the Indenture dated as of February 20, 2002, among Lear Corporation, the Guarantors set forth therein and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as trustee (incorporated by reference to Exhibit 10.4 to the Company's Current Report of Form 8-K filed on April 25, 2006).
- (g) The information set forth in response to Item 12(a)(1) of this Schedule TO is incorporated herein by reference.
- (h) Not applicable.

Item 13. Information Required by Schedule 13E-3.

Not applicable.

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: May 16, 2006

LEAR CORPORATION,
a Delaware corporation

By: /s/ Daniel A. Ninivaggi

Name: Daniel A. Ninivaggi

Its: Senior Vice President, Secretary and General Counsel

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Exhibit No.	Description
(a)(1)(A)	Offer to Purchase and Consent Solicitation Statement, dated May 16, 2006.
(a)(1)(B)	Form of Consent and Letter of Transmittal, including taxpayer I.D. guidelines.
(a)(1)(C)	Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
(a)(1)(D)	Letter to Clients for Use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
(a)(5)	Press Release issued by Lear Corporation on May 16, 2006.
(b)	Amended and Restated Credit and Guarantee Agreement dated as of April 25, 2006, by and among Lear Corporation, Lear Canada, each Foreign Subsidiary Borrower (as defined therein), the Lenders party thereto, JPMorgan Chase Bank, N.A., as general administrative agent, and the other Agents named therein (incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed on April 25, 2006).
(d)(1)	Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and The Bank of New York as Trustee (incorporated by reference to Exhibit 4.8 to the Company's Annual Report on Form 10-K for the year ended December 31, 2001).
(d)(2)	Supplemental Indenture No. 1 to Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and The Bank of New York as Trustee (incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K dated August 26, 2004).
(d)(3)	Supplemental Indenture No. 2 to Indenture dated as of February 20, 2002, by and among Lear Corporation as Issuer, the Guarantors party thereto from time to time and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as Trustee (incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K dated December 15, 2005).
(d)(4)	Supplemental Indenture No. 3 to the Indenture dated as of February 20, 2002, among Lear Corporation, the Guarantors set forth therein and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as trustee (incorporated by reference to Exhibit 10.4 to the Company's Current Report of Form 8-K filed on April 25, 2006).
(g)	The information set forth in response to Item 12(a)(1) of this Schedule TO is incorporated herein by reference.
(h)	Not applicable.

Lear Corporation
Offer to Purchase for Cash
Any and All Outstanding:
Zero-Coupon Convertible Senior Notes Due 2022
(CUSIP No. 521865 AG 0)
and
Solicitation of Consents for
Amendments to the Related Indenture

This tender offer and consent solicitation will expire at midnight, New York City time, on June 13, 2006, unless extended by the Company (such time and date, as the same may be extended, the “Expiration Date”).

Lear Corporation, a Delaware corporation (the “Company,” “we,” “us” or “our”), is offering to purchase for cash, upon the terms and subject to the conditions set forth in this Offer to Purchase and Consent Solicitation Statement (this “Offer to Purchase”) and the accompanying Consent and Letter of Transmittal (the “Consent and Letter of Transmittal”), any and all of its outstanding Zero-Coupon Convertible Senior Notes due February 20, 2022 (the “Notes”) at a purchase price equal to \$475 per \$1,000 principal amount at maturity of the Notes. As of May 16, 2006, there was \$640.0 million aggregate principal amount at maturity of Notes outstanding, with an aggregate accreted value as of that date of approximately \$305.4 million.

Concurrently with this offer to purchase the Notes, the Company is soliciting, upon the terms and subject to the conditions set forth in this Offer to Purchase and the related Consent and Letter of Transmittal, consents from the registered holders of Notes to adopt the proposed amendments to the indenture governing the Notes to eliminate specified covenants and to modify other related provisions of the indenture (the “Proposed Amendments”). The Company is not offering any separate or additional payment for the consents to the Proposed Amendments.

This tender offer is conditioned upon receipt of consents to the Proposed Amendments from holders of at least a majority in aggregate principal amount of Notes outstanding on or prior to the Expiration Date, as well as the other conditions discussed under the heading “The Tender Offer and Consent Solicitation—Conditions to the Tender Offer,” being satisfied or waived on or prior to the Expiration Date.

This transaction has not been approved or disapproved by the Securities and Exchange Commission (the “SEC”), nor has the SEC passed upon the fairness or merits of this transaction or upon the accuracy or adequacy of the information contained in this Offer to Purchase or any related documents. Any representation to the contrary is a criminal offense.

The dealer manager and the solicitation agent for the tender offer and consent solicitation is:

Merrill Lynch & Co.

May 16, 2006

IMPORTANT INFORMATION

This Offer to Purchase and the accompanying Consent and Letter of Transmittal contain important information that should be read before any decision is made with respect to the tender offer and the consent solicitation. Under the terms of this Offer to Purchase and the Consent and Letter of Transmittal, the completion, execution and delivery of the Consent and Letter of Transmittal and any additional documents required thereby by a holder of Notes in connection with the tender of Notes prior to midnight, New York City time, on or prior to the Expiration Date will be deemed to constitute the consent of that tendering holder to the Proposed Amendments to the indenture governing the Notes and will entitle the tendering holder to receive the purchase price with respect to the Notes.

The purpose of the tender offer and the related consent solicitation is to acquire all of the outstanding Notes and to eliminate certain provisions of the indenture governing the Notes.

Holders may not (1) tender their Notes without delivering the related consents or (2) deliver consents without tendering the related Notes. Notes tendered may be withdrawn and consents may be revoked at any time on or prior to the Expiration Date. A valid withdrawal of Notes will render the corresponding consents defective. Consents provided in connection with a tender of Notes cannot be revoked without a valid withdrawal of the related Notes. Accordingly, a purported revocation of consents provided in connection with a tender of Notes without a concurrent valid withdrawal of the related Notes will not render the tender of Notes or the related consents defective.

The Company's obligation to accept for purchase and pay for Notes validly tendered and not withdrawn in the tender offer is conditioned upon (1) the receipt of consents to the Proposed Amendments from holders of at least a majority in aggregate principal amount of Notes outstanding, which we refer to as the "Requisite Consents," and (2) the satisfaction or waiver, on or prior to the Expiration Date, of the other conditions to the tender offer set forth herein. See "The Tender Offer and Consent Solicitation—Conditions to the Tender Offer." If any of the conditions to the tender offer are not satisfied or waived by the Company on or prior to the Expiration Date, the Company will not be obligated to accept for purchase or to pay for any of the Notes and any Notes that were previously tendered will be returned to the tendering holders.

Subject to applicable law, the Company reserves the right (1) to waive any and all conditions to the tender offer, including the Requisite Consents condition, (2) to extend or terminate the tender offer and consent solicitation or (3) to otherwise amend the tender offer and consent solicitation in any respect.

Upon the terms and subject to the conditions of the tender offer (including, if the tender offer is extended or amended, the terms and conditions of the extension or amendment) and applicable law, promptly following the Expiration Date, the Company will purchase, by accepting for purchase, and will pay for all Notes validly tendered (and not validly withdrawn) pursuant to the tender offer, which payment will be made by the deposit of immediately available funds by the Company with Global Bondholder Services Corporation, the depository for the tender offer.

In the event that the tender offer is withdrawn or otherwise not completed, the purchase price with respect to the tender offer will not be paid or become payable to holders of Notes who have validly tendered their Notes in connection with the tender offer. In any such event, any Notes previously tendered in the tender offer will be promptly returned to the tendering holder in accordance with Rule 13e-4(f)(5) promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

Any holder desiring to tender Notes and deliver consents should either (1) complete and sign the Consent and Letter of Transmittal (or a manually signed facsimile thereof) in accordance with the instructions set forth therein and mail or deliver a manually signed Consent and Letter of Transmittal (or a manually signed facsimile thereof), together with the certificates evidencing the Notes (or confirmation of the transfer of the Notes in the account of the depository with The Depository Trust Company ("DTC"))

pursuant to the procedures for book-entry transfer set forth herein) and any other documents required by the Consent and Letter of Transmittal (or an Agent's Message (as defined below) in the case of book-entry transfer) to the depositary, (2) request its broker, dealer, commercial bank, trust company or other nominee to effect the transaction for the holder of Notes or (3) follow the procedures summarized below for tendering Notes and delivering consents through the DTC Automated Tender Offer Program ("ATOP"). Beneficial owners whose Notes are registered in the name of a broker, dealer, commercial bank, trust company or other nominee must contact their broker, dealer, commercial bank, trust company or other nominee if they desire to tender Notes pursuant to the tender offer (and thereby deliver consents pursuant to the consent solicitation) so registered. A Letter of Instruction is included in the solicitation materials provided along with this Offer to Purchase that may be used by a beneficial owner in this process to effect a tender. See "The Tender Offer and Consent Solicitation—Procedures for Tendering Notes and Delivering Consents."

Tenders of Notes may be withdrawn and consents may be revoked at any time on or prior to the Expiration Date by following the procedures set forth under "The Tender Offer and Consent Solicitation—Withdrawal of Tenders and Revocation of Consents; Absence of Appraisal Rights."

Holders who do not tender their Notes for repurchase pursuant to the tender offer or who withdraw their Notes on or prior to the Expiration Date will continue to hold Notes pursuant to the terms of the indenture governing the Notes. The Notes will continue to be convertible into the Company's common stock at a rate of 7.5204 shares of common stock per \$1,000 principal amount at maturity, subject to the existing limitations under the indenture. If the Requisite Consents are received and the Proposed Amendments become operative, the Proposed Amendments will be binding on all non-tendering holders of the Notes. Therefore, the adoption of the Proposed Amendments may have adverse consequences for holders of Notes who elect not to tender their Notes in the tender offer. See "Significant Consequences to Non-Tendering Holders" and "Certain United States Federal Income Tax Consequences" for discussions of certain factors that should be considered in evaluating the tender offer.

This Offer to Purchase constitutes neither an offer to purchase Notes nor a solicitation of consents in any jurisdiction in which, or to or from any person to or from whom, it is unlawful to make an offer or solicitation under applicable securities or blue sky laws. The delivery of this Offer to Purchase shall not under any circumstances create any implication that the information contained herein is correct as of any time subsequent to the date hereof or that there has been no change in the information set forth herein or in any attachments hereto or in the affairs of the Company or any of its subsidiaries or affiliates since the date hereof.

No dealer, salesperson or other person has been authorized to give any information or to make any representation not contained in this Offer to Purchase and, if given or made, that information or representation may not be relied upon as having been authorized by the Company or the dealer manager.

None of the Company, the dealer manager, the solicitation agent, the information agent or the depositary makes any recommendation to you as to whether you should tender or refrain from tendering your Notes or consent or refrain from consenting to the Proposed Amendments.

Questions and requests for assistance or for additional copies of this Offer to Purchase or any other documents related to this tender offer and consent solicitation may be directed to Global Bondholder Services Corporation, the information agent for the tender offer. Any questions concerning the terms of the tender offer or consent solicitation or requests for assistance may be directed to Merrill Lynch, Pierce, Fenner & Smith Incorporated, the dealer manager and solicitation agent for the tender offer and the consent solicitation at its address and telephone numbers set forth on the back cover of this Offer to Purchase. Beneficial owners of Notes may also contact their brokers, dealers, commercial banks or trust companies through which they hold the Notes with questions and requests for assistance

concerning the tender offer and consent solicitation. Any holder or beneficial owner that has questions concerning tender procedures should contact the depository at one of the addresses or telephone numbers set forth on the back cover of this Offer to Purchase.

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SUMMARY TERM SHEET

The following summary is provided solely for the convenience of the holders of Notes. This summary is not intended to be complete and is qualified in its entirety by reference to the full text and more specified details contained elsewhere in this Offer to Purchase. Holders are urged to read this Offer to Purchase in its entirety. Each of the capitalized terms used in this Summary Term Sheet and not defined herein has the meaning set forth elsewhere in this Offer to Purchase.

The Company	Lear Corporation.
The Notes	Zero-Coupon Convertible Senior Notes due February 20, 2022.
The Tender Offer	The Company hereby offers to purchase any and all of the outstanding Notes for cash at the consideration set forth below, upon the terms and subject to the conditions described in this Offer to Purchase.
The Consent Solicitation	The Company is soliciting consents from the holders of the Notes to the Proposed Amendments to the indenture governing the Notes. Holders of Notes may not (1) tender their Notes without delivering the related consents or (2) deliver consents without tendering the related Notes.
Purchase Price	The consideration for each \$1,000 principal amount at maturity of Notes tendered and accepted for payment pursuant to the tender offer shall be \$475. In the event that the Company extends the Expiration Date, the Company will pay an additional amount equal to \$0.08 per \$1,000 of principal amount at maturity of the Notes for each day after June 13, 2006 to and including the Expiration Date, as so extended.
Consent Payment	There is no separate or additional payment for the consents to the Proposed Amendments.
The Expiration Date	The tender offer will expire at midnight, New York City time, on June 13, 2006, unless extended by the Company.
The Proposed Amendments	Specified covenants and certain related provisions in the indenture governing the Notes will be eliminated from the indenture.
Purpose of the Tender Offer and Consent Solicitation	The purpose of the tender offer is to acquire all of the outstanding Notes. The purpose of the consent solicitation is to eliminate specified covenants contained in the indenture governing the Notes. See "Purpose of the Tender Offer and Consent Solicitation."
Requisite Consents	Validly delivered (and not validly revoked) consents to the Proposed Amendments from holders of Notes representing at least a majority of the aggregate principal amount of Notes then outstanding.

Withdrawal Rights	Tenders of Notes may be withdrawn and consents may be revoked at any time on or before the Expiration Date, but not thereafter, by following the procedures described herein. No consideration shall be payable in respect of Notes so withdrawn. A valid withdrawal of Notes will render the corresponding consents defective. Consents provided in connection with a tender of Notes cannot be revoked without a valid withdrawal of the related Notes. Accordingly, a purported revocation of consents provided in connection with a tender of Notes without a concurrent valid withdrawal of the related Notes will not render the tender of Notes or the related consents defective. See “The Tender Offer and Consent Solicitation—Withdrawal of Tenders and Revocation of Consents; Absence of Appraisal Rights.”
Acceptance Date	The date the Company accepts for payment all Notes that are validly tendered in the tender offer following the Expiration Date.
Payment Date	The purchase price for Notes validly tendered and accepted for payment after the Expiration Date of the tender offer will be paid promptly following the Expiration Date. Payment will be made in immediately available (same-day) funds. See “The Tender Offer and Consent Solicitation—Acceptance of Notes for Purchase; Payment for Notes.”
Conditions Precedent to the Tender Offer	Each of the tender offer and the Company’s obligation to purchase and pay for the Notes validly tendered and not withdrawn in the tender offer is conditioned upon the satisfaction or waiver, on or prior to the Expiration Date, of the conditions to the tender offer set forth herein. See “The Tender Offer and Consent Solicitation—Conditions to the Tender Offer.”
Certain Consequences to Holders of Notes Not Tendering	<p>Consummation of the tender offer and the adoption of the Proposed Amendments may have adverse consequences for holders of Notes that elect not to tender Notes in the tender offer, including the following:</p> <ul style="list-style-type: none"> • holders of Notes outstanding after consummation of the tender offer and effectiveness of the Proposed Amendments will not be entitled to the benefit of specified covenants presently contained in the indenture governing the Notes; and • the trading market for Notes not tendered in response to the tender offer is likely to be significantly more limited.

For a discussion of certain factors that should be considered in evaluating the tender offer and the consent solicitation, see “Significant Consequences to Non-Tendering Holders” and “Certain United States Federal Income Tax Consequences.”

Procedures for Tendering Notes and Delivering Consents

A beneficial owner whose Notes are held by a broker, dealer, commercial bank, trust company or other nominee must contact its nominee if the beneficial owner desires to tender its Notes and deliver a consent. DTC participants must transmit their acceptance to DTC through ATOP. For further information, call the information agent or the dealer manager at the telephone numbers set forth on the back cover of this Offer to Purchase or consult your broker, dealer, commercial bank, trust company or other nominee for assistance. See “The Tender Offer and Consent Solicitation—Procedures for Tendering Notes and Delivering Consents.”

Certain United States Federal Income Tax Consequences

For a summary of certain United States federal income tax consequences of the tender offer and the consent solicitation, see “Certain United States Federal Income Tax Consequences.”

Waivers; Extensions; Amendments; Termination

The Company expressly reserves the right, in its reasonable discretion, subject to applicable law, at any time or from time to time prior to the Expiration Date, to (1) waive any condition to the tender offer and accept all Notes previously tendered pursuant to the tender offer and consent solicitation, (2) extend the Expiration Date and retain all Notes tendered and all consents delivered pursuant to the tender offer and consent solicitation, subject, however, to the withdrawal rights of holders of Notes as described under “The Tender Offer and Consent Solicitation—Withdrawal of Tenders and Revocation of Consents; Absence of Appraisal Rights,” (3) amend the terms of the tender offer and consent solicitation in any respect and (4) terminate the tender offer and consent solicitation and not accept for purchase any Notes upon failure of any of the conditions to the tender offer. Any amendment applicable to the tender offer and consent solicitation will apply to all Notes tendered pursuant to the tender offer and consents delivered in the consent solicitation. See “The Tender Offer and Consent Solicitation—Expiration Date; Extension; Termination; Amendments.”

Brokerage Commissions

No brokerage commissions are payable by holders of Notes to the dealer manager, the solicitation agent, the information agent or the depository. If Notes are held through a

nominee, holders should contact their nominee to determine whether any transaction costs are applicable.

Dealer Manager and Solicitation Agent

Merrill Lynch, Pierce, Fenner & Smith Incorporated.

Information Agent and Depositary

Global Bondholder Services Corporation.

Trustee

The Bank of New York Trust Company, N.A.

Further Information

Additional copies of this Offer to Purchase and any other documents related to the tender offer and consent solicitation may be obtained by contacting the information agent at its telephone number and address set forth on the back cover of this Offer to Purchase.

ANSWERS TO QUESTIONS YOU MAY HAVE

The following are answers to some of the questions that you, as a holder of the Notes, may have. We urge you to read the remainder of this Offer to Purchase and the accompanying Consent and Letter of Transmittal carefully because the information in this section is not complete. Additional important information is contained in the remainder of this document and in the other documents delivered with this Offer to Purchase.

Who is offering to buy your Notes and soliciting your consent?

The Company is offering to purchase the Notes. In connection with its offer to purchase the Notes, the Company is also soliciting consents to amend specified provisions under the indenture pursuant to which the Notes were issued. The mailing address of the Company's principal executive offices is 21557 Telegraph Road, Southfield, Michigan 48034.

What securities are the subject of this Offer to Purchase and consent solicitation?

We are offering to purchase, and requesting consents with respect to, all of our outstanding Zero-Coupon Convertible Senior Notes due 2022. As of May 16, 2006, there was outstanding \$640.0 million in aggregate principal amount at maturity of the Notes (with an accreted value as of such date of approximately \$305.4 million). The Notes were issued under an indenture dated as of February 20, 2002 (as supplemented on August 26, 2004, December 15, 2005 and April 25, 2006) among the Company, the Guarantors defined therein and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as trustee.

Why is the Company offering to purchase your Notes?

We are offering to purchase your Notes in order to retire the debt associated with the Notes. As part of the offer to purchase your Notes in the tender offer, we are seeking your consent to amend the indenture to eliminate specified covenants contained in the indenture governing the Notes.

What price will you receive for your Notes if you tender them to us?

We are offering to repurchase your Notes for cash at a repurchase price of \$475 per \$1,000 of the principal amount at maturity of the Notes. The Notes purchase price of \$475 per \$1,000 of principal amount at maturity is less than the accreted value of the Notes per \$1,000 of principal amount at maturity by \$2.22 as of May 16, 2006. In the event that the Company extends the Expiration Date, you will also receive an amount equal to \$0.08 per \$1,000 of principal amount at maturity of the Notes for each day after June 13, 2006 to and including the Expiration Date, as so extended.

What price will you receive if you consent to the Proposed Amendments?

We are not offering any separate or additional payments for your consent to the Proposed Amendments to the indenture governing the Notes.

May I consent to the Proposed Amendments without tendering my Notes?

No. In order to consent to the Proposed Amendments, you must tender your Notes with respect to which the consents relate. You cannot tender your Notes without consenting to the Proposed Amendments.

Will the Company purchase the Notes in the tender offer even if it does not receive the Requisite Consents to the Proposed Amendments?

Receipt of the Requisite Consents is a condition of the tender offer. The Company, in its sole discretion, may accept tenders even if it does not receive the Requisite Consents. The Company, however, has no obligation to do so.

When do the tender offer and consent solicitation expire?

You have until midnight, New York City time, on June 13, 2006, to tender your Notes in the tender offer and to consent to the Proposed Amendments to the indenture governing the Notes, unless we choose to extend the tender offer and the consent solicitation. We will make a public announcement if we extend the tender offer and the consent solicitation. See “The Tender Offer and Consent Solicitation — Expiration Date; Extension; Termination; Amendments.”

When will you receive payment for your tendered Notes?

Subject to the satisfaction or waiver of the conditions of the tender offer, we will pay for the tendered Notes in cash promptly following June 13, 2006, the day on which your right to tender Notes and deliver your consents to the Proposed Amendments expires, if the tender offer and consent solicitation are not extended. If the tender offer and consent solicitation are extended, we will pay for tendered Notes promptly following expiration of the extended tender offer and consent solicitation. We are not offering any separate or additional payments for your consents with respect to the Notes.

Can you withdraw your tendered Notes or revoke your consents?

Yes. You may withdraw your tendered Notes and/or revoke your consents to the Proposed Amendments at any time before midnight, New York City time, on June 13, 2006, or, if the tender offer and consent solicitation are extended, midnight, New York City time, on that later date. To withdraw your tender and/or revoke your consents, please follow the instructions under “The Tender Offer and Consent Solicitation—Withdrawal of Tenders and Revocation of Consents; Absence of Appraisal Rights” in this document. If you withdraw your tendered Notes, you will be deemed to have revoked your consents with respect to the withdrawn Notes. Consents provided in connection with a tender of Notes cannot be revoked without a concurrent valid withdrawal of the related Notes.

How will the Company pay for the tendered Notes?

The Company intends to pay for the tendered Notes with funds on deposit in a cash collateral account created in connection with its new primary credit facility. The Company has the ability to use such funds to pay for the tendered Notes unless a default or event of default exists under the Company’s primary credit facility. See “Sources and Amount of Funds.”

What happens to your Notes if you do not tender your Notes?

If you do not tender your Notes, they will remain outstanding according to their terms. You will continue to have the right to convert your Notes into shares of the Company’s common stock, subject to the limitations contained in the indenture governing the Notes. See “The Company—Background of the Notes” in this Offer to Purchase.

After we purchase Notes under the tender offer, the trading market for the Notes may be significantly more limited, which will adversely affect the liquidity of the Notes. There can be no assurance that any trading market will exist for the Notes following the consummation of the tender offer.

The extent of the trading market for the Notes following the consummation of the tender offer will depend upon, among other things, the remaining outstanding principal amount of the Notes at that time, the number of holders of the Notes remaining at that time and the interest in maintaining a market in the Notes on the part of securities firms.

If the Proposed Amendments to the indenture governing the Notes are approved by a majority in aggregate principal amount of the Notes outstanding, we will execute, and use our reasonable best efforts to cause the trustee and any other relevant parties to execute, a supplemental indenture giving effect to the Proposed Amendments. See “The Proposed Amendments.”

What are the general federal income tax consequences if you tender your Notes and deliver your consent?

With respect to U.S. Holders (as defined herein), the receipt of cash in exchange for Notes in the tender offer will be a taxable transaction for federal income tax purposes. You will generally recognize gain or loss on the sale of a Note in an amount equal to the difference between (i) the amount of cash received for the Note, and (ii) your “adjusted tax basis” in the Note at the time of the sale. If you have held the Notes as capital assets, such gain or loss will be capital gain or loss except in certain cases to the extent of accrued “market discount.” In general, capital gains recognized by an individual will be subject to a maximum United States federal income tax rate of 15% if the Notes were held for more than one year. See the summary discussion under the caption “Certain United States Federal Income Tax Consequences” in this document. This Offer to Purchase includes only a summary of the possible tax consequences to you. You should consult with your own tax advisor regarding the actual tax consequences to you.

How do you tender your Notes and deliver your consents?

To tender your Notes and deliver your consents to the Proposed Amendments, you must carefully follow the instructions in this document and in the accompanying materials. By tendering your Notes, you will be deemed to consent to the Proposed Amendments with respect to the indenture governing the Notes. Persons holding Notes through The Depository Trust Company must follow a different process from those who are themselves the record holders of the Notes. See “The Tender Offer and Consent Solicitation—Procedures for Tendering Notes and Delivering Consents” in this document.

Who can you talk to if you need more information?

Any questions or requests for assistance or additional copies of this Offer to Purchase or the accompanying Consent and Letter of Transmittal may be directed to the information agent at (866) 857-2200 (toll free) or (212) 430-3774 (collect) or the dealer manager at (888) 654-8637 (U.S. toll free) or (212) 449-4914 (collect). You may also contact your broker, dealer, commercial bank or trust company or nominee for assistance concerning this tender offer.

THE COMPANY

Overview

The Company is one of the world's largest automotive interior systems suppliers based on net sales. The Company supplies every major automotive manufacturer in the world, including General Motors, Ford, DaimlerChrysler, BMW, Fiat, PSA, Volkswagen, Hyundai, Renault-Nissan, Mazda, Toyota and Porsche.

The Company supplies automotive manufacturers with complete automotive seat systems, electrical distribution systems and various electronic products. The Company also supplies automotive interior components and systems, including instrument panels and cockpit systems, headliners and overhead systems, door panels and flooring and acoustic systems.

The Company was incorporated in 1987 as a corporation organized under the laws of the State of Delaware. The Company's principal executive offices are located at 21557 Telegraph Road, Southfield, Michigan 48034. The Company's phone number at that address is (248) 447-1500.

Background of the Notes

The Company issued \$640.0 million aggregate principal amount at maturity of the Notes, yielding gross proceeds of \$250.3 million, pursuant to an indenture dated as of February 20, 2002 among the Company, the Guarantors defined therein and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as trustee. The Notes are unsecured and rank equally with the Company's other unsecured senior indebtedness, including the Company's other senior notes. Each Note of \$1,000 principal amount at maturity was issued at a price of \$391.06, representing a yield to maturity of 4.75%.

Holders may convert their Notes at any time on or before the maturity date at a conversion rate, subject to adjustment, of 7.5204 shares of the Company's common stock per Note, provided that the average per share price of the Company's common stock for the 20 trading days immediately prior to the conversion date is at least a specified percentage, beginning at 120% upon issuance and declining 1/2% each year thereafter to 110% at maturity, of the accreted value of the Note, divided by the conversion rate (the "Contingent Conversion Trigger"). The average per share price of the Company's common stock for the 20 trading days immediately prior to May 16, 2006 was \$24.39. As of May 16, 2006, the Contingent Conversion Trigger was \$74.88. The Notes are also convertible (1) if the long-term credit rating assigned to the Notes by either Moody's Investors Service or Standard & Poor's Ratings Services is below Ba3 or BB-, respectively, or either ratings agency withdraws its long-term credit rating assigned to the Notes, (2) if the Company calls the Notes for redemption or (3) upon the occurrence of other specified events.

The Company has an option to redeem all or a portion of the Notes for cash at their accreted value at any time on or after February 20, 2007. If the Company were to exercise this option, holders of the Notes could exercise their option to convert the Notes into the Company's common stock at the conversion rate, subject to adjustment, of 7.5204 shares per Note. Holders have the option to require the Company to purchase any or all of their Notes on each of February 20, 2007, 2012 and 2017, as well as upon the occurrence of a Fundamental Change (as defined in the indenture governing the Notes), at their accreted value on such dates. On August 26, 2004, the Company amended the indenture governing the Notes to require settlement of any repurchase obligation with respect to the Notes for cash only.

PURPOSE OF THE TENDER OFFER AND CONSENT SOLICITATION

The principal purpose of the tender offer is to acquire all Notes in order to retire the debt associated with the Notes. The principal purpose of the consent solicitation, which is being made in connection with the tender offer, is to obtain your consents to amend the indenture under which the Notes were issued to eliminate specified covenants contained in the indenture (the “Consents”).

SOURCES AND AMOUNT OF FUNDS

On April 25, 2006, the Company entered into a \$2.7 billion Amended and Restated Credit and Guarantee Agreement by and among the Company, Lear Canada, certain foreign subsidiary borrowers, JPMorgan Chase Bank, N.A., as general administrative agent, and the other agents and lenders party thereto (the “New Credit Agreement”), which provides for maximum revolving borrowing commitments of \$1.7 billion and a term loan facility of \$1.0 billion. The New Credit Agreement replaced the Company’s prior primary credit facility. The \$1.7 billion revolving credit facility matures on March 23, 2010, and the \$1.0 billion term loan facility matures on April 25, 2012.

The Company’s obligations under the New Credit Agreement are secured by a pledge of all or a portion of the capital stock of its significant domestic subsidiaries and first-tier foreign subsidiaries, are partially secured by a security interest in substantially all of the assets of the Company and certain of its significant domestic subsidiaries and are guaranteed by certain of the Company’s subsidiaries that also guarantee its obligations under its outstanding senior notes. Borrowings under the New Credit Agreement bear interest at a base rate or LIBOR plus a percentage spread ranging from 0% to a maximum of 2.75% depending on the type of loan and/or currency and the Company’s credit rating or leverage ratio.

Of the \$1.0 billion proceeds under the term loan facility, \$400.0 million was used to repay the term loan facility under the Company’s prior primary credit facility, \$516.5 million was placed in cash collateral accounts for the purpose of refinancing or repurchasing a portion of the Company’s outstanding senior notes, including the Notes, and the remainder will be used for general corporate purposes. The Company intends to use funds from the cash collateral account created for the Notes to finance the tender offer described herein. The Company will need approximately \$304.0 million to purchase all of the Notes. The Company’s ability to utilize the funds in the cash collateral account for the tender offer is subject to there being no default or event of default under the New Credit Agreement.

From time to time after ten business days following the termination of the tender offer, the Company or its affiliates may acquire Notes, if any, that remain outstanding, whether or not the tender offer is consummated, through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise, upon such terms and at such prices as it may determine, which may be more or less than the price to be paid pursuant to the tender offer and could be for cash or other consideration. Alternatively, subject to the provisions of the Notes and the indenture governing the Notes, the Company may choose to redeem the Notes. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) the Company or its affiliates will pursue.

THE TENDER OFFER AND CONSENT SOLICITATION

Principal Terms of the Tender Offer and the Consent Solicitation

The Company is offering to purchase for cash, upon the terms and subject to the conditions set forth in this Offer to Purchase and the related Consent and Letter of Transmittal, any and all of its outstanding Notes validly tendered and not validly withdrawn for a purchase price equal to \$475 per \$1,000 of the principal amount at maturity of the Notes.

Concurrently with this tender offer, the Company is also soliciting, upon the terms and subject to the conditions set forth in this Offer to Purchase and the related Consent and Letter of Transmittal, Consents to the adoption of the Proposed Amendments to the indenture governing the Notes. The Company is not offering any separate or additional payment for the Consents. Pursuant to the terms of the indenture governing the Notes, the Proposed Amendments require the receipt of the Requisite Consents.

If the Requisite Consents with respect to the Notes are received, the Proposed Amendments will be binding on all holders of the Notes and their transferees, regardless of whether a holder has consented to the Proposed Amendments.

Under the terms of this Offer to Purchase and the Consent and Letter of Transmittal, the completion, execution and delivery of the Consent and Letter of Transmittal and any additional documents required thereby by a holder of Notes in connection with the tender of Notes prior to midnight, New York City time, on the Expiration Date will be deemed to constitute the delivery of Consents to the Proposed Amendments by that tendering holder with respect to such holder's Notes and will entitle the tendering holder to receive the applicable purchase price for the Notes.

Holders may not (1) tender their Notes without delivering the related Consents or (2) deliver Consents without tendering Notes. Notes tendered may be withdrawn and Consents may be revoked at any time on or prior to the Expiration Date. A valid withdrawal of Notes will render the corresponding Consents defective. Consents provided in connection with a tender of Notes cannot be revoked without a valid withdrawal of the related Notes. Accordingly, a purported revocation of Consents provided in connection with a tender of Notes without a concurrent valid withdrawal of the related Notes will not render the tender of Notes or the related Consents defective.

The Company's obligation to accept for purchase and pay for the Notes validly tendered and not withdrawn in the tender offer is conditioned upon the satisfaction or waiver of the conditions to the tender offer set forth herein on or prior to the Expiration Date. See "—Conditions to the Tender Offer." If the Requisite Consents condition or any other condition to the tender offer is not satisfied or waived by the Company on or prior to the Expiration Date, the Company will not be obligated to accept for purchase or to pay for any Notes with respect to the tender offer and any Notes previously tendered in the tender offer will be returned to the tendering holders. The Company, however, may accept tenders even if it does not receive the Requisite Consents. Under Rule 13e-4(f)(5) promulgated under the Exchange Act, the Company must pay the consideration offered or return the Notes tendered promptly after termination or withdrawal of the tender offer.

Upon the terms and subject to the conditions of the tender offer (including, if the tender offer is extended or amended, the terms and conditions of that extension or amendment) and applicable law, promptly following the Expiration Date, the Company will accept for purchase and pay for all Notes validly tendered (and not validly withdrawn) pursuant to the tender offer, which payment will be made by the deposit of immediately available funds by the Company with the depository.

The Proposed Amendments to the indenture governing the Notes would delete in their entirety certain sections of the indenture. See "The Proposed Amendments." Pursuant to the terms of the indenture governing the Notes, upon receipt of the Requisite Consents, the Company intends to enter into, and to

use its reasonable best efforts to cause the trustee and any other necessary parties to enter into, a supplemental indenture (the “Supplemental Indenture”) to effect the Proposed Amendments with respect to the indenture governing the Notes. The Supplemental Indenture will not become operative unless and until the Company receives the Requisite Consents with respect to the indenture governing the Notes and accepts the Notes for purchase pursuant to the tender offer (such date, the “Amendment Effectiveness Date”). With respect to the indenture governing the Notes, if the Requisite Consents under the indenture are received and the Proposed Amendments with respect to the indenture become operative, such Proposed Amendments will be binding on all non-tendering holders of Notes issued pursuant to the indenture governing the Notes. Therefore, the adoption of the Proposed Amendments may have adverse consequences for holders of Notes who elect not to tender their Notes in the tender offer.

Tenders of Notes may be withdrawn and Consents may be revoked at any time on or prior to the Expiration Date by following the procedures set forth under “The Tender Offer and Consent Solicitation—Withdrawal of Tenders and Revocation of Consents; Absence of Appraisal Rights.”

Holders who do not tender their Notes for purchase pursuant to the tender offer or who withdraw their Notes on or prior to the Expiration Date will continue to (1) hold Notes pursuant to the terms of the indenture governing the Notes and (2) have the right, subject to the conditions specified in the indenture governing the Notes, to convert the Notes into shares of the Company’s common stock. The average price per share of the Company’s common stock for the 20 trading days immediately prior to May 16, 2006 was \$24.39. The Contingent Conversion Trigger as of May 16, 2006 was \$74.88. For additional information on the recent stock price of the Company’s common stock, see “Market Price Information.”

The Notes purchased in the tender offer will cease to be outstanding and will be delivered to the trustee for cancellation immediately after such purchase. After we purchase Notes in the tender offer, the trading market for the Notes may be significantly more limited, which may adversely affect the liquidity of the Notes. There can be no assurance that any trading market will exist for the Notes following the consummation of the tender offer. The extent of the trading market for the Notes following the consummation of the tender offer will depend upon, among other things, the remaining outstanding principal amount of the Notes at such time, the number of holders of Notes remaining at such time and the interest in maintaining a market in the Notes on the part of securities firms.

If less than all of the principal amount of Notes held by a holder is tendered and accepted pursuant to the tender offer, the Company will issue, and the trustee will authenticate and deliver to or on the order of the holder thereof, at the expense of the Company, new Notes of authorized denominations, in a principal amount at maturity equal to the portion of the Notes not tendered or not accepted, as the case may be, as promptly as practicable after the Expiration Date.

Acceptance of Notes for Purchase; Payment for Notes

Upon the terms and subject to the conditions of the tender offer (including, if the tender offer is extended or amended, the terms of any such extension or amendment) and subject to applicable law, holders of Notes that tender their Notes (and do not properly withdraw such tenders) in the tender offer and thereby deliver their Consents to the Proposed Amendments on or prior to the Expiration Date, will be entitled to receive the purchase price for such Notes. Following the Expiration Date, upon the terms and subject to the conditions of the tender offer, the Company will accept for purchase and pay for such Notes promptly following the date on which such Notes are accepted for payment. The Company expressly reserves the right, in its reasonable discretion, to delay acceptance for purchase of Notes tendered under the tender offer or the payment for Notes accepted for purchase pursuant to the tender offer (subject to Rule 13e-4(f)(5) under the Exchange Act, which requires that the Company pay the consideration offered or return the Notes deposited by or on behalf of the holders of Notes promptly after the termination or withdrawal of the tender offer) if any of the conditions set forth below under “—Conditions to the Tender Offer” shall not have been satisfied or waived by the Company on or prior to the

Expiration Date or in order to comply in whole or in part with any applicable law, in either case, by oral or written notice of such delay to the depository. In all cases, payment for Notes accepted for purchase pursuant to the tender offer will be made only after timely receipt by the depository of Notes (or confirmation of book-entry transfer thereof), a properly completed and duly executed Consent and Letter of Transmittal (or a facsimile thereof) and any other documents required thereby.

For purposes of the tender offer, the Company will be deemed to have accepted for purchase validly tendered Notes (or defectively tendered Notes with respect to which the Company has waived such defect) if, as and when the Company gives oral or written notice thereof to the depository. Payment for Notes accepted for purchase in the tender offer will be made by the Company by depositing such payment, in immediately available funds, with the depository, which will act as agent for the tendering holders for the purpose of receiving the purchase price and transmitting the same to such holders. The Company will notify the depository as to which Notes tendered on or prior to the Expiration Date are accepted for purchase and payment pursuant to the tender offer. Upon the terms and subject to the conditions of the tender offer, delivery of the purchase price will be made by the depository promptly after receipt of funds for the payment of such Notes by the depository.

Tenders of Notes and the accompanying delivery of Consents pursuant to the tender offer will be accepted only in principal amounts at maturity of \$1,000 or integral multiples thereof (provided that no single Note may be repurchased in part unless the principal amount of such Note to be outstanding after such repurchase is equal to \$1,000 at maturity or an integral multiple thereof).

If, for any reason, acceptance for purchase of or payment for validly tendered Notes pursuant to the tender offer is delayed, or the Company is unable to accept for purchase or to pay for validly tendered Notes pursuant to the tender offer, then the depository may, nevertheless, on behalf of the Company, retain tendered Notes, without prejudice to the rights of the Company described under “—Expiration Date; Extension; Termination; Amendments” and “—Conditions to the Tender Offer” and “—Withdrawal of Tenders and Revocation of Consents; Absence of Appraisal Rights,” but subject to Rule 13e-4(f)(5) under the Exchange Act, which requires that the Company pay the consideration offered or return the Notes tendered promptly after the termination or withdrawal of the tender offer.

If any tendered Notes are not accepted for purchase for any reason pursuant to the terms and conditions of the tender offer, or if certificates are submitted evidencing more Notes than are tendered, certificates evidencing unpurchased Notes will be returned, without expense, to the tendering holder (or, in the case of Notes tendered by book-entry transfer, into the depository’s account at DTC pursuant to the procedures set forth under the caption “—Procedures for Tendering Notes and Delivering Consents—Tender of Notes Held Through DTC; Book-Entry Transfer” below, such Notes will be credited to an account maintained at DTC, designated by the participant therein who so delivered such Notes), unless otherwise requested by such holder under “Special Delivery Instructions” in the Consent and Letter of Transmittal, promptly following the Expiration Date.

No alternative, conditional or contingent tenders will be accepted. A tendering holder, by execution of a Consent and Letter of Transmittal (or a manually signed facsimile thereof), waives all right to receive notice of acceptance of such holder’s Notes for purchase.

Under no circumstances will any interest be payable because of any delay by the depository in the transmission of funds to the holders of purchased Notes or otherwise.

Tendering holders of Notes purchased in the tender offer will not be obligated to pay brokerage commissions or fees or to pay transfer taxes with respect to the purchase of their Notes unless the box entitled “Special Payment Instructions” or the box entitled “Special Delivery Instructions” on the Consent and Letter of Transmittal has been completed, as described in the instructions thereto. The Company will pay all other charges and expenses in connection with the tender offer. See “Dealer Manager and Solicitation Agent” and “Information Agent and Depository.”

Procedures for Tendering Notes and Delivering Consents

The tender of Notes on or before the Expiration Date pursuant to the tender offer and in accordance with the procedures described below will be deemed to constitute the delivery of a Consent with respect to the Notes tendered. Holders of Notes may not deliver Consents without tendering their Notes in the tender offer.

Tender of Notes Held Through DTC; Book-Entry Transfer. The depository will seek to establish accounts with respect to the Notes at DTC for the purpose of the tender offer within two New York Stock Exchange trading days after the date of this Offer to Purchase. Any financial institution that is a participant in DTC's system may make book-entry delivery of Notes by causing DTC to transfer such Notes into the depository's account in accordance with DTC's procedure for such transfer.

The depository and DTC have confirmed that the tender offer is eligible for ATOP. To effectively tender Notes that are held through DTC, DTC participants must electronically transmit their acceptance through ATOP, and DTC will then verify the acceptance and send an Agent's Message to the Depository for its acceptance. The Agent's Message must be received on or before the Expiration Date to effectively deliver Consents. Delivery of tendered Notes must be made to the Depository pursuant to the book-entry delivery procedures set forth below.

The term "Agent's Message" means a message transmitted by DTC and received by the depository and forming part of a book-entry confirmation, which states that DTC has received an express acknowledgment from a participant in DTC tendering Notes that are the subject of such book-entry confirmation, that such participant has received and agrees to be bound by the terms of the tender offer and Consent and Letter of Transmittal and that the Company may enforce such agreement against such participant.

The method of delivery of Notes and other documents to the depository, including delivery through DTC and any acceptance of an Agent's Message transmitted through ATOP, is at the election and risk of the holder of Notes, and delivery will be deemed made when actually received by the depository. Instead of effecting delivery by mail, it is recommended that tendering and consenting holders of Notes use an overnight or hand delivery service. If such delivery is by mail, it is recommended that holders of Notes use registered mail, validly insured, with return receipt requested. In all cases, sufficient time should be allowed to ensure delivery to the depository before the Expiration Date.

Tendering holders that transmit their acceptance through ATOP shall be deemed to have consented to the Proposed Amendments if received on or before the Expiration Date.

Payment of Purchase Price. Tendering holders should indicate to DTC the name and address to which payment of the cash consideration and/or certificates evidencing Notes not accepted for purchase, each as appropriate, are to be issued or sent, if different from the name and address of the person transmitting such acceptance through ATOP. In the case of issuance in a different name, the employer identification or Social Security number of the person named must also be indicated and a Substitute Form W-9, or in the case of a tendering Non-U.S. Holder (as defined herein), an applicable IRS Form W-8, for such recipient must be completed. If no such instructions are given, such payment of the cash consideration or Notes not accepted for purchase, as the case may be, will be made or returned, as the case may be, to the holder of Notes tendered. Persons who are beneficial owners of Notes but are not holders of Notes and who seek to tender Notes and deliver Consents should (a) contact the holder of such Notes and instruct such holder to tender and consent on its behalf or (b) effect a record transfer of such Notes from the holder to such beneficial owner and comply with the requirements applicable to holders for tendering Notes before the Expiration Date. Any Notes validly tendered before the Expiration Date accompanied by a validly transmitted Agent's Message for such Notes will be transferred of record by the registrar as of the Expiration Date at the discretion of the Company, subject to the satisfaction or waiver of the conditions in this Offer of Purchase.

Determination of Validity. All questions as to the form of all documents and the validity (including the time of receipt), eligibility, acceptance and withdrawal of tendered Notes and delivered Consents will be determined by the Company in its sole discretion, which determination shall be final and binding. The Company expressly reserves the absolute right (1) to reject any and all tenders or Consents not in proper form and to determine whether the acceptance of or payment by it for such tenders or Consents would be unlawful and (2) subject to applicable law, to waive or amend any of the conditions to the tender offer or to waive any defect or irregularity in the tender of any of the Notes or the delivery of any Consents. None of the Company, the dealer manager, the depository, the information agent or any other person will be under any duty to give notification of any defects or irregularities in tenders or will incur any liability for failure to give any such notification. No tender of Notes or delivery of Consents will be deemed to have been validly made until all defects and irregularities with respect to such Notes or Consents have been cured or waived. Any Notes received by the depository that are not validly tendered and as to which irregularities have not been cured or waived will be returned by the depository to the appropriate tendering holder as soon as practicable. Interpretation of the terms and conditions of the tender offer will be made by the Company in its sole discretion and will be final and binding on all parties.

Withdrawal of Tenders and Revocation of Consents; Absence of Appraisal Rights

Tenders of Notes made on or prior to the Expiration Date may be properly withdrawn at any time on or prior to the Expiration Date but not thereafter, unless otherwise required by law. A valid withdrawal of tendered Notes effected on or prior to the Expiration Date will constitute the concurrent valid revocation of such holder's related Consents. Consents provided in connection with a tender of Notes cannot be revoked without a valid withdrawal of the related Notes. Accordingly, a purported revocation of such Consents without a concurrent valid withdrawal of the related Notes will not render the tender of the Notes or the related Consents defective. For a withdrawal of Notes to be proper, a holder must comply fully with the withdrawal procedures set forth below.

Holders who wish to exercise their right to withdrawal with respect to the tender offer and consent solicitation must give written notice of withdrawal delivered by mail, hand delivery or facsimile transmission (or an electronic ATOP transmission notice of withdrawal in the case of DTC participants), which notice must be received by the depository at one of its addresses set forth on the back cover of this Offer to Purchase prior to the Expiration Date. In order to be valid, a notice of withdrawal must (1) specify the name of the person who tendered the Notes to be withdrawn, (2) state the name in which the Notes are registered (or, if tendered by book-entry transfer, the name of the DTC participant whose name appears on the security position listing as the owner of such Notes), if different from that of the person who tendered the Notes to be withdrawn, (3) contain the description of the Notes to be withdrawn and identify the certificate number or numbers shown on the particular certificates evidencing such Notes (unless such Notes were tendered by book-entry transfer) and the aggregate principal amount at maturity represented by such Notes and (4) be signed by the holder of such Notes in the same manner as the original signature on the Consent and Letter of Transmittal by which such Notes were tendered (including any required signature guarantees), if any, or be accompanied by (a) documents of transfer sufficient to have the trustee register the transfer of the Notes into the name of the person withdrawing such Notes and (b) a properly completed irrevocable proxy that authorized such person to effect such revocation on behalf of such holder. If the Notes to be withdrawn have been delivered or otherwise identified to the depository, a signed notice of withdrawal is effective immediately upon written or facsimile notice of withdrawal even if physical release is not yet effected. Any Notes properly withdrawn will be deemed to be not validly tendered for purposes of the tender offer and will constitute the concurrent valid revocation of such holder's Consents.

Withdrawal of Notes (and the accompanying revocation of Consents) can only be accomplished in accordance with the foregoing procedures.

Notes properly withdrawn may thereafter be re-tendered (and Consents thereby re-given) at any time on or prior to the Expiration Date by following the procedures described under “—Procedures for Tendering Notes and Delivering Consents.”

All questions as to the form and validity (including time of receipt) of any notice of withdrawal of a tender will be determined by the Company, in its sole discretion, which determination shall be final and binding. None of the Company, the depository, the dealer manager, the information agent or any other person will be under any duty to give notification of any defect or irregularity in any notice of withdrawal of a tender or incur any liability for failure to give any such notification.

The Notes are obligations of the Company and are governed by the indenture under which the Notes were issued. There are no appraisal or other similar statutory rights available to holders of Notes in connection with the tender offer.

Conditions to the Tender Offer

The Company’s obligation to accept for purchase and to pay for Notes validly tendered and not validly withdrawn in the tender offer is conditioned upon the satisfaction or waiver of the conditions set forth below. The Company may waive any of the conditions of the tender offer, in whole or in part, at any time and from time to time on or prior to the Expiration Date.

Subject to Rule 14e-1(c) under the Exchange Act and notwithstanding any other provision of the tender offer and consent solicitation and in addition to (and not in limitation of) the Company’s rights to terminate, extend and/or amend the tender offer and consent solicitation in its reasonable discretion, the Company shall not be required to accept for purchase, or to pay for, any tendered Notes if:

- (1) on or prior to the Expiration Date, the Company has not received Consents to the Proposed Amendments from holders of at least a majority in aggregate principal amount of the Notes outstanding;
- (2) the Company is unable to use funds from its cash collateral account to pay for the tendered Notes because a default or event of default exists under the New Credit Agreement or would result from such use of funds; or
- (3) any of the following has occurred on or prior to the Expiration Date:
 - (a) there shall have been instituted, threatened, or be pending any action or proceeding before or by any court, governmental, regulatory or administrative agency or instrumentality, or by any other person, in connection with the tender offer, that in the reasonable judgment of the Company, either (i) is, or is reasonably likely to be, materially adverse to the business, operations, properties, condition (financial or otherwise), assets, liabilities or prospects of the Company or (ii) would or might prohibit, prevent, restrict or delay consummation of the tender offer;

(b) an order, statute, rule, regulation, executive order, stay, decree, judgment or injunction shall have been proposed, threatened, enacted, entered, issued, promulgated, enforced or deemed applicable by any court or governmental, regulatory or administration agency or instrumentality that, in the reasonable judgment of the Company, would or might prohibit, prevent, restrict or delay consummation of the tender offer or that is, or is reasonably likely to be, materially adverse to the business, operations, properties, condition (financial or otherwise), assets, liabilities or prospects of the Company;

(c) the trustee under the indenture governing the Notes shall have objected in any respect to or taken any action that could, in the reasonable judgment of the Company, adversely affect the consummation of the tender offer or the Company's ability to effect any of the Proposed Amendments to the indenture governing the Notes covered by the tender offer, or shall have taken any action that challenges the validity or effectiveness of the procedures used by the Company in soliciting the Consents (including the form thereof) or in the making of the tender offer or the acceptance of, or payment for, the Notes and Consents; or

(d) there shall have occurred (i) any general suspension of, or limitation on prices for, trading in securities in the United States securities or financial markets, (ii) any significant adverse change in the price of the Notes in the United States or other major securities or financial markets, (iii) a material impairment in the United States trading market for debt securities, (iv) a declaration of a banking moratorium or any suspension of payments in respect of banks in the United States or other major financial markets (whether or not mandatory), (v) any limitation (whether or not mandatory) by any government or governmental, administrative or regulatory authority or agency, domestic or foreign, or other event that, in the reasonable judgment of the Company, might affect the extension of credit by banks or other lending institutions, (vi) a commencement of a war or armed hostilities or other national or international calamity directly or indirectly involving the United States or (vii) in the case of any of the foregoing existing on the date hereof, a material acceleration or worsening thereof.

The Company, in its sole discretion, may accept tenders even if it does not receive the Requisite Consents. The Company, however, has no obligation to do so. The conditions to the tender offer described in subsections 3(a) through 3(d) above are for the sole benefit of and may be asserted by the Company, in its reasonable discretion, regardless of the circumstances (including any action or inaction by the Company) giving rise to such conditions, or may be waived by the Company, in whole or in part, at any time or from time to time on or prior to the Expiration Date, in its reasonable discretion. The failure by the Company at any time to exercise any of the foregoing rights shall not be deemed a waiver of any such right, and each such right shall be deemed an ongoing right, which may be asserted at any time and from time to time on or prior to the Expiration Date. Any determination by the Company concerning the events described in this section shall be final and binding upon all persons.

Expiration Date; Extension; Termination; Amendments

The tender offer and consent solicitation will expire at midnight, New York City time, on June 13, 2006, unless extended by the Company.

The Company expressly reserves the right to extend the tender offer and consent solicitation on a daily basis or for such period or periods as it may determine in its sole discretion from time to time by giving written or oral notice to the depositary and by making a public announcement by press release prior to 9 a.m., New York City time, on the next business day following the previously scheduled Expiration Date. During any extension of the tender offer and consent solicitation, Notes previously tendered and all related Consents previously delivered pursuant to the tender offer and consent solicitation (and not validly withdrawn) will remain subject to the tender offer and consent solicitation and may,

subject to the terms and conditions of the tender offer and consent solicitation, be accepted for purchase by the Company, subject to withdrawal rights of holders of Notes. In the event that the Company extends the Expiration Date, the Company will also pay an amount equal to \$0.08 per \$1,000 principal amount at maturity of the Notes for each day after June 13, 2006 to and including the Expiration Date, as so extended. For purposes of the tender offer and consent solicitation, the term “business day” means any day other than a Saturday, Sunday or other day on which banking institutions in the State of New York are permitted or obligated by law to be closed.

To the extent it is legally permitted to do so, the Company expressly reserves the right, in its reasonable discretion, to (1) waive any condition to the tender offer, (2) extend the Expiration Date and retain all Notes tendered and all Consents delivered pursuant to the tender offer and consent solicitation, subject to the withdrawal rights of holders, (3) increase the purchase price in the tender offer and consent solicitation and (4) amend any other term of the tender offer and consent solicitation. Any amendment to the tender offer and consent solicitation will apply to all Notes covered by the tender offer that are tendered and not previously accepted for purchase, regardless of when or in which order such Notes were tendered. If the Company makes a material change in the terms of the tender offer or consent solicitation, the Company will disseminate additional tender offer materials and will extend the tender offer and consent solicitation, in each case, to the extent required by law. In addition, if the Company changes either (a) the principal amount at maturity of the Notes subject to the tender offer or (b) the purchase price of the Notes subject to the tender offer, then the tender offer will be amended to the extent required by law to ensure that the tender offer remains open for at least ten business days after the date that notice of any such change is first published, given or sent to holders of Notes by the Company.

The Company expressly reserves the right, in its sole discretion, to terminate the tender offer and the consent solicitation if any conditions applicable to the tender offer set out under “—Conditions to the Tender Offer” have not been satisfied or waived by the Company on or prior to the Expiration Date. Any such termination will be followed promptly by a public announcement of the termination and the Company will also promptly inform the depository of its decision to terminate the tender offer and/or consent solicitation.

In the event that the tender offer is withdrawn or otherwise not completed, the purchase price will not be paid or become payable to holders who have validly tendered their Notes in connection with the tender offer. In any such event, any Notes previously tendered in the tender offer will be returned to the tendering holder in accordance with Rule 13e-4(f)(5) promulgated under the Exchange Act and the Proposed Amendments with respect to the tender offer, if previously entered into, will terminate and not become operative.

THE PROPOSED AMENDMENTS

Set forth below are the Proposed Amendments to the indenture for which Consents are being solicited pursuant to the tender offer described herein. Capitalized terms used but not defined below have the meanings assigned to them in the indenture governing the Notes.

If the Requisite Consents are obtained by the Expiration Date, the Company intends to enter into, and to use its reasonable best efforts to cause the trustee and any other relevant party to enter into, the Supplemental Indenture to effect the Proposed Amendments. The Supplemental Indenture will become effective upon execution, but will provide that the Proposed Amendments with respect to the tender offer will not become operative until the date on which such Notes are accepted for payment. If the tender offer is terminated or withdrawn, or the Notes are not accepted for purchase for any reason, the Supplemental Indenture will not become operative.

The Proposed Amendments constitute a single proposal and a tendering and/or consenting holder must consent to the Proposed Amendments as an entirety and may not consent selectively with respect to certain Proposed Amendments. Pursuant to the terms of the indenture governing the Notes, the Proposed Amendments require the consent of the holders of a majority in aggregate principal amount of Notes then outstanding. As of the date of this Offer to Purchase, the aggregate outstanding principal amount at maturity of the Notes is \$640.0 million. If the Requisite Consents are received and the Proposed Amendments become effective with respect to the indenture governing the Notes, the Proposed Amendments will be binding on all non-tendering holders.

The Proposed Amendments would delete in their entirety Sections 4.07 and 4.08 of the indenture, which provide as follows:

“Section 4.07 Limitation on Liens.

The Company shall not, nor shall it permit any of its Restricted Subsidiaries to, create, incur, assume or permit to exist any Lien on any of their respective properties or assets, whether now owned or hereafter acquired, or upon any income or profits therefrom, without effectively providing that the Notes shall be equally and ratably secured until such time as such Indebtedness is no longer secured by such Lien, except:

(i) Permitted Liens;

(ii) Liens on shares of capital stock of Subsidiaries of the Company (and the proceeds thereof) securing obligations under the Principal Credit Facilities;

(iii) Liens on receivables subject to a Receivable Financing Transaction;

(iv) Liens arising in connection with industrial development bonds or other industrial development, pollution control or other tax-favored or government-sponsored financing transactions, provided that such Liens do not at any time encumber any property other than the property financed by such transaction and other property, assets or revenues related to the

property so financed on which Liens are customarily granted in connection with such transactions (in each case, together with improvements and attachments thereto);

(v) Liens granted after the Issue Date on any assets or properties of the Company or any of its Restricted Subsidiaries to secure obligations under the Notes;

(vi) Extensions, renewals and replacements of any Lien described in subsections (i) through (v) above; and

(vii) Other liens in respect of Indebtedness of the Company and its Restricted Subsidiaries in an aggregate principal amount at any time not exceeding 5% of Consolidated Assets at such time.

Section 4.08 Limitation on Sale and Lease-Back Transactions.

The Company shall not, nor shall it permit any of its Restricted Subsidiaries to, enter into any sale and lease-back transaction for the sale and leasing back of any property or asset, whether now owned or hereafter acquired, of the Company or any of its Restricted Subsidiaries (except such transactions (i) entered into prior to the Issue Date, (ii) for the sale and leasing back of any property or asset by the Company or a Restricted Subsidiary of the Company to the Company or any other Restricted Subsidiary of the Company, (iii) involving leases for less than three years or (iv) in which the lease for the property or asset is entered into within 120 days after the later of the date of acquisition, completion of construction or commencement of full operations of such property or asset) unless:

(a) the Company or such Restricted Subsidiary would be entitled under Section 4.07 hereof to create, incur, assume or permit to exist a Lien on the assets to be leased in an amount at least equal to the Attributable Value in respect of such transaction without equally and ratably securing the Notes; or

(b) the proceeds of the sale of the assets to be leased are at least equal to their fair market value and the proceeds are applied to the purchase, acquisition, construction or refurbishment of assets or to the repayment of Indebtedness of the Company or any of its Restricted Subsidiaries which on the date of original incurrence had a maturity of more than one year.”

The Proposed Amendments would also make certain other changes to the indenture of a technical or conforming nature, including the deletion of certain definitions and the elimination of certain cross-references.

The foregoing summary does not purport to be comprehensive or definitive, and is qualified in its entirety by reference to the indenture governing the Notes.

SIGNIFICANT CONSEQUENCES TO NON-TENDERING HOLDERS

In deciding whether to participate in the tender offer and consent solicitation, each holder should consider carefully, in addition to the other information contained in this Offer to Purchase, the following:

Limited Trading Market: The Notes are not listed on any securities exchange or reported on a national quotation system. To the knowledge of the Company, the trading volumes for the Notes are

generally low. To the extent that Notes are tendered and accepted in the tender offer, the trading market for Notes may become even more limited. A bid for a debt security with a smaller outstanding principal amount available for trading (a smaller “float”) may be lower than a bid for a comparable debt security with a greater float. Therefore, the market price for Notes not tendered or tendered but not purchased may be affected adversely to the extent that the number of Notes purchased pursuant to the tender offer reduces the float. The reduced float may also tend to make the trading price more volatile. Holders of unpurchased Notes may attempt to obtain quotations for the Notes from their brokers. However, there can be no assurance that an active trading market will exist for the Notes following the tender offer. The extent of the public market for the Notes following consummation of the tender offer would depend upon the number of holders of Notes remaining at such time and the interest in maintaining a market in the Notes on the part of securities firms and other factors.

Effect of the Proposed Amendments: If the Proposed Amendments become operative, the Notes that are not tendered and purchased pursuant to the tender offer will remain outstanding and will be subject to the terms of the indenture pursuant to which such Notes were issued as modified by the Supplemental Indenture. In addition, as a result of the adoption of the Proposed Amendments, material covenants will be eliminated from the indenture governing the Notes and holders of unpurchased Notes will no longer be entitled to the benefits of such covenants and related provisions. The approval of these Proposed Amendments will permit the Company to take other actions that could be materially adverse to the holders and could negatively impact the price at which the outstanding Notes may trade. See “The Proposed Amendments.”

Redemption or Repurchase of Notes: The Company has the right to redeem all or a portion of the Notes prior to maturity at any time on or after February 20, 2007. Although the Notes that remain outstanding after the tender offer are redeemable by us at our option in accordance with the terms set forth in the indenture governing the Notes, and we reserve the right, in our sole discretion, from time to time to purchase any Notes that remain outstanding after the tender offer through open market or privately negotiated transactions, one or more additional tender or exchange offers or otherwise, we are under no obligation to do so.

Tax Consequences: See “Certain United States Federal Income Tax Consequences” for a discussion of the certain United States federal income tax matters that should be considered in evaluating the tender offer.

MARKET PRICE INFORMATION

The Notes are not listed on any national or regional securities exchange or reported on a national quotation system. To the extent that the Notes are traded, prices of the Notes may fluctuate greatly depending on the trading volume and the balance between buy and sell orders. As of May 16, 2006, there was \$640.0 million in aggregate principal amount at maturity of Notes outstanding.

Our common stock is listed on the New York Stock Exchange under the symbol "LEA." As of April 28, 2006, there were 67,335,409 shares of our common stock outstanding. The high and low sales prices per share of our common stock, as reported on the New York Stock Exchange, and the amount of our dividend declarations for 2006, 2005 and 2004 are shown below:

	Price Range of Common Stock		Cash Dividend per Share
	High	Low	
For the Year Ended December 31, 2006:			
2nd Quarter (through May 15, 2006)	\$28.00	\$16.24	—
1st Quarter	\$29.73	\$16.01	\$0.25
For the Year Ended December 31, 2005:			
4th Quarter	\$33.50	\$27.09	\$0.25
3rd Quarter	\$42.77	\$32.43	\$0.25
2nd Quarter	\$44.29	\$33.89	\$0.25
1st Quarter	\$60.05	\$43.96	\$0.25
For the Year Ended December 31, 2004:			
4th Quarter	\$61.26	\$49.73	\$0.20
3rd Quarter	\$58.24	\$52.08	\$0.20
2nd Quarter	\$65.90	\$54.60	\$0.20
1st Quarter	\$68.88	\$58.15	\$0.20

We did not pay cash dividends prior to January 9, 2004. On March 29, 2006, the Company's quarterly cash dividend program was suspended indefinitely. The payment of future cash dividends is dependent upon our financial condition, results of operations, capital requirements, alternative uses of capital and other factors.

We urge you to obtain more current market price information for our common stock during the tender offer period.

CERTAIN UNITED STATES FEDERAL INCOME TAX CONSEQUENCES

The following discussion summarizes certain United States federal income tax consequences that may be applicable to a beneficial owner who is a “U.S. Holder” or “Non-U.S. Holder” (as defined below), resulting from the sale of the Notes pursuant to the tender offer and the consent solicitation described herein. It is provided for general informational purposes only and is not tax advice. It is based on the Internal Revenue Code of 1986, as amended (the “Code”), Treasury Regulations promulgated thereunder, Internal Revenue Service (“IRS”) rulings, and judicial decisions, all as in effect on the date of this tender offer, and all of which are subject to change, possibly with retroactive effect, which could adversely affect a holder of a Note. The Company has not sought any ruling from the IRS with respect to the statements made and the conclusions reached in this summary, and there can be no assurance that the IRS will agree with such statements and conclusions or if the IRS were to challenge such statements or conclusions such challenge would not be sustained by a court. The discussion assumes that the Notes are held as “capital assets” within the meaning of section 1221 of the Code. The discussion does not address all of the federal income tax consequences that may be relevant to you in light of your particular tax situation or to certain classes of holders subject to special treatment under the federal income tax laws (including, without limitation, certain financial institutions, brokers, dealers or traders in securities or commodities, insurance companies, “S” corporations, partnerships (and other flow through entities for federal tax purposes), expatriates, tax-exempt organizations, persons who are subject to alternative minimum tax, persons who hold Notes as a position in a “straddle” or as part of a “hedging” or “conversion” transaction, or persons that have a functional currency other than the United States dollar). This discussion also does not address the tax treatment of any person whose principal purposes for engaging in the transactions discussed herein is the avoidance or evasion of U.S. federal taxes.

If a partnership or other entity taxable as a partnership holds a Note, the U.S. federal income tax treatment of a partner generally will depend upon the status of the partner and the activities of the partnership. **Partners of partnerships holding the Notes are urged to consult their tax advisors.**

THIS SUMMARY OF UNITED STATES FEDERAL TAX CONSEQUENCES IS FOR GENERAL INFORMATION ONLY AND IS NOT TAX ADVICE. WE URGE YOU TO CONSULT YOUR TAX ADVISOR CONCERNING THE TAX CONSEQUENCES OF THE OFFER, INCLUDING THE UNITED STATES FEDERAL, STATE, LOCAL AND OTHER TAX CONSEQUENCES AND POTENTIAL CHANGES IN THE TAX LAWS.

As used herein, a “U.S. Holder” means a beneficial owner of Notes that is for U.S. federal income tax purposes (i) a citizen or resident of the United States, (ii) a corporation created or organized in or under the laws of the United States, any state thereof, or the District of Columbia, (iii) an estate the income of which is subject to United States federal income taxation regardless of its source or (iv) a trust (a) if a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust or (b) that has a valid election in effect under applicable Treasury Regulations to be treated as a U.S. person.

As used herein, a “Non-U.S. Holder” means a beneficial owner of Notes that is not a U.S. Holder or a partnership or other entity taxable as a partnership for U.S. federal income tax purposes.

Treatment of Tendering U.S. Holders

Sale of Notes Pursuant to the Tender Offer. Your receipt of cash in exchange for Notes pursuant to the tender offer will be a taxable transaction for U.S. federal income tax purposes. Subject to the market discount rules described below, you will generally recognize capital gain or loss on the sale of a Note in an amount equal to the difference between the amount of cash received for the Note and your “adjusted tax basis” in the Note at the time of the sale. The capital gain or loss will be long-term if you held the Note for more than one year at the time of the sale. Long-term capital gains of noncorporate holders are generally taxable at a maximum rate of 15%. Capital gains of corporate holders are generally taxable at the regular tax rates applicable to corporations. Your ability to deduct capital losses may be limited.

Generally, your adjusted tax basis for a Note will be equal to the amount paid for the Note, increased by the amount of the Original Issue Discount (“OID”) and, if the election described below has been made, market discount previously included in your income and decreased by any acquisition premium in respect of the Note which has been previously taken into account as an offset to OID income. OID generally is the excess of the stated redemption price at maturity of a Note over its issue price and a ratable daily portion thereof must be included in income by a holder on a constant yield basis.

An exception to the capital gain treatment described above may apply if you purchased a Note at a “market discount.” If you acquired a Note at a cost that is less than its revised issue price (i.e., the sum of the issue price of the Note increased by the amount of OID previously included in the income of any holder of the Note), the amount of such difference is treated as market discount for U.S. federal income tax purposes, unless such difference is less than .0025 multiplied by the revised issue price multiplied by the number of complete years to maturity from the date of acquisition. In general, any gain realized by you on the sale of a Note having market discount will be treated as ordinary income to the extent of the market discount that you have accrued (on a straight line basis or, at your election, on a constant yield basis), unless you have elected to include market discount in income currently as it accrues. Gain in excess of such accrued market discount will be subject to the capital gain rules described above.

It is possible that the IRS will take the position that a portion of the cash received by a U.S. Holder for its Notes should be treated as separate consideration for consenting to the Proposed Amendments, in which case such portion would be taxed as ordinary income (rather than as capital gain, discussed above). Holders are encouraged to consult their own tax advisors in this regard.

Information Reporting and Backup Withholding. Payments made to you pursuant to the tender offer may be subject to information reporting and backup withholding tax. Payments to certain holders (including, among others, corporations and certain tax-exempt organizations) are generally not subject to information reporting or backup withholding. Payments to you will be subject to information reporting and backup withholding tax if you:

- fail to furnish your taxpayer identification number (“TIN”), which, if you are an individual, is ordinarily your social security number;
- furnish an incorrect TIN;

- are notified by the IRS that you have failed to properly report payments of interest or dividends; or
- fail to certify, under penalties of perjury, that you have furnished a correct TIN and that the IRS has not notified you that you are subject to backup withholding.

The amount of any reportable payments made to you (except if you are an exempt recipient) and the amount of tax withheld, if any, with respect to such payments will be reported to you and to the IRS for each calendar year.

To prevent backup withholding, you should complete a Substitute Form W-9 certifying under penalties of perjury that you are a U.S. Person, that the TIN provided on such form is correct and that payments to you are not subject to backup withholding. The backup withholding tax is not an additional tax, and you may use amounts withheld as a credit against your U.S. federal income tax liability or may claim a refund provided that the required information is furnished to the IRS in a timely manner.

Treatment of Tendering Non-U.S. Holders

Sales of Notes Pursuant to the Tender Offer. You will generally not be subject to U.S. federal income tax or withholding tax (other than backup withholding under certain circumstances, as discussed below) on gain recognized on the sale of a Note pursuant to this Offer to Purchase. However, you may be subject to U.S. federal income tax on such gain if (i) the gain is effectively connected with your conduct of a U.S. trade or business (and attributable to a permanent establishment or fixed base in the United States under an applicable treaty), or (ii) you are an individual who was present in the United States for 183 days or more in the taxable year of the sale and certain other conditions are met. A Non-U.S. Holder described in clause (ii) may have to pay a U.S. federal income tax of 30% (or, if applicable, a lower treaty rate) on such gain.

If gain from the sale of the Notes pursuant to this Offer to Purchase is effectively connected with your conduct of a U.S. trade or business and, if an income tax treaty applies, you maintain a U.S. “permanent establishment” or fixed base to which the gain is generally attributable, you generally will be subject to U.S. federal income tax on the gain on a net income basis in the same manner as if you were a U.S. Holder. A foreign corporation that is a holder of a Note also may be subject to a “branch profits tax” equal to 30% of its effectively connected earnings and profits for the taxable year, subject to certain adjustments, unless it qualifies for a lower rate under an applicable income tax treaty. For this purpose, such gain will be included in earnings and profits if the gain is effectively connected with the conduct by the foreign corporation of a U.S. trade or business.

It is possible that the IRS will take the position that a portion of the cash received by a Non-U.S. Holder for its Notes should be treated as separate consideration for consenting to the Proposed Amendments. The Company does not intend to take this position and, therefore, does not intend to withhold U.S. federal income tax on any such portion of the cash that may be treated as separate consideration for consenting to the Proposed Amendments. In the event that the IRS takes a different position, Non-U.S. Holders should consult their tax advisors about their ability to claim an exemption or reduced rate of taxation under an applicable income tax treaty.

Information Reporting and Backup Withholding. If you receive cash for Notes pursuant to the tender offer through a U.S. broker (including certain brokers owned or controlled by persons or engaged in a U.S. trade or business), the payment by the broker to you may be subject to information reporting and backup withholding. Generally you will not be subject to information reporting or backup withholding,

however, if you certify your nonresident status. In general, you may claim an exemption from backup withholding by filing IRS Form W-8BEN. Amounts withheld under the backup withholding rules may be credited against your U.S. federal income tax, and you may obtain a refund of any excess amounts withheld under the backup withholding rules by filing the appropriate claim for refund with the IRS in a timely manner.

Treatment of Non-Tendering U.S. Holders And Non-U.S. Holders

If the Proposed Amendments do not become effective and you do not tender your Notes, you will not realize gain or loss for U.S. federal income tax purposes. If the Proposed Amendments become effective, the tax treatment to you if you do not tender your Notes will depend upon whether the modification to the Notes results in a deemed exchange of such Notes for United States federal income tax purposes. Generally, the modification of a debt instrument will be treated as a “deemed” exchange of an old debt instrument for a new debt instrument if such modification is “significant” within the meaning of the Treasury Regulations promulgated under Section 1001 of the Code. A modification is “significant” if, based on all the facts and circumstances and considering all modifications collectively, all of the legal rights and obligations that are altered and the degree to which they are altered are economically significant. The Treasury Regulations provide that a modification that adds, deletes, or alters customary accounting or financial covenants is not a “signification modification.” The Treasury Regulations do not, however, define “customary accounting or financial covenants.” Although there is no direct authority on the issue, the Company does not believe that the adoption of the Proposed Amendments constitutes a “significant modification” to the terms of the Notes. In such case, if you do not tender your Notes pursuant to the tender offer, you should not recognize any gain or loss even if the Proposed Amendments were to become effective, and you will have the same adjusted tax basis, holding period, OID and, if any, accrued market discount in the Notes after the adoption of the amendments that you had in the Notes immediately before such adoption.

The law is unclear, however, and the IRS could assert that the modifications to the terms of the Notes are significant, and that those modifications result in a deemed exchange of the Notes for United States federal income tax purposes. If this assertion were successful, the Company believes that you would generally not recognize any gain or loss on such a deemed exchange, as the exchange would likely be treated as a tax-free recapitalization. If, however, the exchange were not treated as a tax-free recapitalization, the entire amount of a non-tendering U.S. Holder’s realized gain or loss would generally be recognized. All or a portion of such gain may be treated as ordinary income under the market discount rules described above. In addition, the difference between the deemed issue price of the modified notes and their stated redemption price at maturity would be treated as OID.

In the event of deemed exchange treatment, either as a tax-free recapitalization or as a taxable exchange, the issue price of the modified notes would generally be equal to their imputed principal amount, which is the present value of all remaining payments to be made on the Notes discounted using the applicable federal rate; however, in certain circumstances the IRS may assert that the fair market value of the modified Notes at the time of the deemed exchange will be their issue price. A non-tendering Non-U.S. Holder generally will not be subject to U.S. federal income tax on any gain recognized, except as described above under “—Treatment of Tendering Non-U.S. Holders—Sales of Notes Pursuant to the Tender Offer.” **Non-tendering U.S. Holders and Non-U.S. Holders are urged to consult their tax advisors regarding the United States federal income tax treatment of the adoption of the Proposed Amendments and the resulting tax consequences to them.**

DEALER MANAGER AND SOLICITATION AGENT

The Company has engaged Merrill Lynch, Pierce, Fenner & Smith Incorporated to act as dealer manager and solicitation agent in connection with the tender offer and consent solicitation. Merrill Lynch, Pierce, Fenner & Smith Incorporated will be paid customary fees for its services and will be reimbursed for reasonable costs and expenses. The Company has agreed to indemnify the dealer manager against certain liabilities in connection with the tender offer, including liabilities under the federal securities laws, and will contribute to payments the dealer manager may be required to make in respect thereof. Merrill Lynch, Pierce, Fenner & Smith Incorporated and its affiliates have performed investment banking, commercial banking and advisory services for the Company from time to time. Merrill Lynch, Pierce, Fenner & Smith Incorporated may, from time to time in the future, engage in transactions with and perform services for the Company in the ordinary course of its business. Merrill Lynch, Pierce, Fenner & Smith Incorporated may make a market in securities of the Company.

INFORMATION AGENT AND DEPOSITARY

Global Bondholder Services Corporation is serving as information agent in connection with the tender offer. The information agent will assist with the mailing of this Offer to Purchase and related materials to holders of Notes, respond to inquiries of and provide information to holders of Notes in connection with the tender offer or consent solicitation and provide other similar advisory services as the Company may request from time to time. Requests for additional copies of this Offer to Purchase and any other required documents (collectively, the "Offering Materials") should be directed to the information agent at the address and telephone numbers set forth on the back cover of this Offer to Purchase. Global Bondholder Services Corporation has been appointed as depositary for the tender offer.

FEES AND EXPENSES

In addition to the fees and out-of-pocket expenses payable to the dealer manager and the solicitation agent, the Company will pay the depositary and the information agent reasonable and customary fees for its services (and will reimburse it for its reasonable out-of-pocket expenses in connection therewith) and will pay brokerage houses and other custodians, nominees and fiduciaries the reasonable out-of-pocket expenses incurred by them in connection with forwarding copies of the Offer to Purchase, Consent and Letter of Transmittal and related documents to the beneficial owners of the Notes. In addition, the Company will indemnify the depositary and the information agent against certain liabilities in connection with their services, including liabilities under the federal securities laws.

The Company will pay all transfer taxes, if any, with respect to the Notes. If, however, Notes for principal amounts not accepted for tender are to be delivered to, or are to be registered or issued in the name of, any person other than the holder of the Notes, or if tendered Notes are to be registered in the name of any person other than the person electronically transmitting acceptance through ATOP, or if a transfer tax is imposed for any reason other than the purchase of Notes pursuant to the tender offer, then the amount of any such transfer tax (whether imposed on the holder of Notes or any other person) will be payable by the tendering holder. If satisfactory evidence of payment of such tax or exemption therefrom is not submitted, then the amount of such transfer tax will be deducted from the purchase price otherwise payable to such tendering holder. Any remaining amount will be billed directly to such tendering holder.

AVAILABLE INFORMATION AND INCORPORATION OF DOCUMENTS BY REFERENCE

The Company files annual, quarterly and current reports, proxy statements and other information with the SEC. Such reports, proxy statements and other information can be inspected and copied at the public reference section maintained by the SEC at 100 F Street, N.E., Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for more information regarding the public reference rooms and its copy charges. The SEC maintains a website that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. The address of the SEC's website is <http://www.sec.gov>.

The Company's website address is <http://www.lear.com>. The Company makes available on its website, free of charge, the periodic reports that it files with or furnishes to the SEC, as well as all amendments to these reports, as soon as reasonably practicable after such reports are filed with or furnished to the SEC. Other than the documents specifically incorporated by reference in this Offer to Purchase, the information on the Company's website is not a part of this Offer to Purchase. Reports, proxy statements and other information concerning the Company may also be inspected at the offices of the New York Stock Exchange, Inc., 20 Broad Street, New York, New York 10005.

The following reports and other documents shall be deemed to be incorporated by reference in and made a part of this Offer to Purchase, other than any portions of the respective filings that are furnished (pursuant to Item 2.02 or Item 7.01 of Current Reports on Form 8-K or other applicable SEC rules) rather than filed:

- Annual Report on Form 10-K for the year ended December 31, 2005;
- Definitive Proxy Statement for our 2006 Annual Meeting of Stockholders as filed with the SEC on March 27, 2006;
- Quarterly Report on Form 10-Q for the quarter ended April 1, 2006;
- Current Reports on Form 8-K and 8-K/A, as filed with the SEC on January 11, 2006, January 12, 2006, January 25, 2006, February 24, 2006, March 8, 2006, March 24, 2006, March 29, 2006, April 11, 2006, April 25, 2006, April 26, 2006 and May 15, 2006; and
- Any future filings which the Company makes with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act before the Expiration Date.

The Company will make available free of charge, upon request, copies of any document incorporated by reference in this Offer to Purchase, other than exhibits to those documents that are not specifically incorporated by reference into those documents, by writing or telephoning Lear Corporation, 21557 Telegraph Road, Southfield, Michigan 48034, Attention: Investor Relations, telephone (248) 447-1500.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Offer to Purchase to the extent that a statement contained herein (or in any subsequently filed document which is also incorporated or deemed incorporated by reference herein) modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Offer to Purchase.

Statements made in this Offer to Purchase as to the contents of any contract, agreement or other document referred to are not necessarily complete. With respect to each such contract, agreement or other document filed as an exhibit to a document incorporated by reference herein, reference is hereby made to the exhibit for a more complete description of the matter involved and each such statement shall be deemed qualified in its entirety by such reference.

Pursuant to Rule 13e-4 under the Exchange Act, the Company has filed with the SEC a Tender Offer Statement on Schedule TO, of which this Offer to Purchase forms a part, and related exhibits to the Schedule TO. The Schedule TO and the exhibits thereto can be inspected and copied at the public reference section of the SEC described above as well as through the SEC's web site at <http://www.sec.gov>.

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

The Private Securities Litigation Reform Act of 1995 provides a safe harbor for forward-looking statements made by the Company or on its 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 Offer to Purchase that 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 net income per share growth 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;
- fluctuations in the production of vehicles for which we are a supplier;
- 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 productivity negotiations;
- the impact and timing of program launch costs;
- the costs and timing of facility closures, business realignment or similar 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;
- raw material costs and availability;
- our ability to mitigate the significant impact of recent 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;
- the finalization of our restructuring strategy;
- the outcome of various strategic alternatives being evaluated with respect to our interior segment; and
- other risks described from time to time in our other SEC filings.

Finally, our agreement in principle to contribute our European interior business to a joint venture with WL Ross & Co. LLC is subject to the negotiation and execution of a definitive agreement and other conditions. No assurances can be given that the proposed transaction will be completed on the terms contemplated or at all.

The forward-looking statements in this Offer to Purchase 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. Any forward-looking statements, whether made in this Offer to Purchase or elsewhere, should be considered in context with the risk factors included or incorporated by reference in this Offer to Purchase and the various disclosures made by us about our business in our various public reports incorporated herein by reference.

MISCELLANEOUS

Other than with respect to the depositary, the information agent, the solicitation agent and the dealer manager, neither the Company nor any of its affiliates has engaged, or made any arrangements for, and has no contract, arrangement or understanding with, any broker, dealer, agent or other person regarding the purchase of Notes hereunder, and no person has been authorized by the Company or any of its affiliates to provide any information or to make any representations in connection with the tender offer, other than those expressly set forth in this Offer to Purchase, and, if so provided or made, such other information or representations must not be relied upon as having been authorized by the Company or any of its affiliates. The delivery of this Offer to Purchase shall not, under any circumstances, create any implication that the information set forth herein is correct as of any time after the date hereof.

From time to time after ten business days following the termination of the tender offer, the Company or its affiliates may acquire Notes, if any, that remain outstanding, whether or not the tender offer is consummated, through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise, upon such terms and at such prices as it may determine, which may be more or less than the price to be paid pursuant to the tender offer and could be for cash or other consideration. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) the Company may pursue.

No dealer, salesperson or other person is authorized to give any information or to make any representations with respect to the matters described in the Offering Materials (which include any materials appended thereto) other than those contained therein or in the documents incorporated by reference therein and, if given or made, such information or representation must not be relied upon as having been authorized by the Company, the dealer manager, the solicitation agent, the depositary or the information agent. The delivery of this Offer to Purchase and the Consent and

Letter of Transmittal (which include any materials appended thereto) shall not, under any circumstances, create any implication that there has been no change in the affairs of the Company since the date thereof, or that the information therein is correct as of any time after the date thereof.

Requests for assistance in completing and delivering the Consent and Letter of Transmittal and requests for additional copies of this Offer to Purchase, the accompanying Consent and Letter of Transmittal and other related documents should be directed to the information agent.

The depositary and information agent for the tender offer and consent solicitation is:

Global Bondholders Services Corporation

By Registered or Certified Mail, Hand or by Overnight Courier:

Global Bondholders Services Corporation
65 Broadway, Suite 723
New York, New York 10006
Attention: Corporate Actions

Facsimile Transmission Number:
(212) 430-3775

Confirm by Telephone:
(866) 857-2200
(212) 430-3774

Any questions or requests for assistance or additional copies of this Offer to Purchase or the Consent and Letter of Transmittal may be directed to the dealer manager at the telephone numbers and location listed below. You may also contact your broker, dealer, commercial bank, trust company or other nominee for assistance concerning the tender offer and consent solicitation.

The dealer manager and the solicitation agent for the tender offer and consent solicitation is:

Merrill Lynch & Co.

Attn: Liability Management Group
World Financial Center
North Tower
New York, New York 10080
Toll Free: (888) 654-8637
Or Call: (212) 449-4914 (collect)

Lear Corporation
CONSENT AND LETTER OF TRANSMITTAL
To Tender Notes and Deliver Consents in Respect of
Zero-Coupon Convertible Senior Notes due 2022
(CUSIP No. 521865 AG 0)

Pursuant to the Offer to Purchase and Consent Solicitation Statement dated May 16, 2006

The tender offer and consent solicitation will expire at midnight, New York City time, on June 13, 2006, unless extended by the Company (such time and date, as the same may be extended, the “Expiration Date”).

The depositary and information agent for the tender offer and consent solicitation is:

Global Bondholder Services Corporation

By Registered or Certified Mail, Hand or by Overnight Courier:

Global Bondholder Services Corporation
65 Broadway, Suite 704
New York, New York 10006
Attention: Corporate Actions

Facsimile Transmission Number:
(212) 430-3775

Confirm by Telephone:
(866) 857-2200
(212) 430-3774

Delivery of this Consent and Letter of Transmittal to an address other than as set forth above, or transmission of instructions via a facsimile number other than as listed above, will not constitute a valid delivery to the depositary. This Consent and Letter of Transmittal and the instructions hereto should be used only to tender the Company’s Zero-Coupon Convertible Senior Notes due February 20, 2022 (the “Notes”).

To receive the purchase price for tendered Notes, holders of Notes must tender Notes and provide the corresponding consents in the manner described in the Offer to Purchase and this Consent and Letter of Transmittal on or before the Expiration Date. The Company’s obligation to accept for purchase and to pay for Notes validly tendered and not withdrawn in the tender offer is conditioned upon certain conditions to the tender offer set forth in the Offer to Purchase. Notes tendered in the tender offer may be withdrawn and consents delivered in the consent solicitation may be revoked at any time on or prior to the Expiration Date.

Holders may not deliver Consents without tendering their Notes nor may they tender Notes without delivering Consents. Notes tendered may be withdrawn at any time on or prior to the Expiration Date. A valid withdrawal of Notes will render the corresponding Consents defective. Consents cannot be revoked without a valid withdrawal of the related Notes. Accordingly, a purported revocation of Consents without a concurrent valid withdrawal of the related Notes will not render the tender of the Notes or the related Consents defective.

Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Offer to Purchase and Consent Solicitation Statement dated May 16, 2006 (as the same may be amended or supplemented from time to time, the “Offer to Purchase”) of Lear Corporation, a Delaware corporation (the “Company”).

This Consent and Letter of Transmittal is to be completed by a holder of Notes desiring to tender Notes and deliver Consents unless such holder is tendering Notes and delivering Consents through DTC’s Automated Tender Offer Program (“ATOP”). **This Consent and Letter of Transmittal need not be completed by a holder tendering Notes and delivering Consents through ATOP.**

For a description of certain procedures to be followed in order to tender Notes and deliver Consents (through ATOP or otherwise), see “The Tender Offer and Consent Solicitation—Procedures for Tendering Notes and Delivering Consents” in the Offer to Purchase and the instructions to this Consent and Letter of Transmittal. The instructions contained herein and in the Offer to Purchase should be read carefully before this Consent and Letter of Transmittal is completed.

TENDER OF NOTES AND CONSENT TO PROPOSED AMENDMENTS

- CHECK HERE IF CERTIFICATES REPRESENTING TENDERED NOTES ARE ENCLOSED HEREWITH.
- CHECK HERE IF TENDERED NOTES ARE BEING DELIVERED BY BOOK-ENTRY TRANSFER MADE TO THE ACCOUNT MAINTAINED BY THE DEPOSITARY WITH DTC AND COMPLETE THE FOLLOWING:

Name of Tendering Institution: _____

DTC Account Number: _____

Transaction Code Number: _____

Date Tendered: _____

List below the Notes to which this Consent and Letter of Transmittal relates. If the space provided is inadequate, list the certificate numbers and principal amounts on a separately executed schedule and affix the schedule to this Consent and Letter of Transmittal. Tenders of Notes will be accepted only in principal amounts at maturity equal to \$1,000.00 or integral multiples thereof. No alternative, conditional or contingent tenders will be accepted.

DESCRIPTION OF NOTES TENDERED (1)

Name(s) and Address(es) of Record Holder(s) or Name of DTC Participant and Participant's DTC Account Number in which Notes are Held (Please fill in, if blank)	Certificate Number(s) (2)	Aggregate Principal Amount Represented by Certificate(s) (2)	Total Principal Amount Tendered and as to which Consents are Given (3)

Total Principal Amount:

- _____
- (1) You must consent to the Proposed Amendments with respect to all Notes tendered. Completion of this Consent and Letter of Transmittal before the Expiration Date will constitute the tender of all Notes delivered and a Consent to the Proposed Amendments with respect to all such Notes.
 - (2) Need not be completed by holders of Notes tendering by book-entry transfer or in accordance with DTC's ATOP procedure for transfer (see below).
 - (3) Unless otherwise specified, it will be assumed that the entire aggregate principal amount represented by the Notes described above is being tendered and a Consent with respect thereto is being given. A tendering holder is required to consent to the Proposed Amendments with respect to all Notes tendered by such holder.

If not already printed above, the name(s) and address(es) of the registered holder(s) should be printed exactly as they appear on the certificate(s) representing Notes tendered hereby or, if tendered by a participant in DTC, exactly as such participant's name appears on a security position listing as the owner of the Notes.

The tender offer and consent solicitation are not being made to, and neither tenders of Notes nor the delivery of Consents will be accepted from or on behalf of, holders of Notes in any jurisdiction in which the making or the acceptance of the tender offer or the consent solicitation would not be in compliance with the laws of such jurisdiction.

THE COMPLETION, EXECUTION AND DELIVERY OF THIS CONSENT AND LETTER OF TRANSMITTAL IN CONNECTION WITH THE TENDER OF NOTES (INCLUDING BY BOOK-ENTRY TRANSFER) WILL BE DEEMED TO CONSTITUTE THE CONSENT OF SUCH TENDERING HOLDER TO THE PROPOSED AMENDMENTS TO THE APPLICABLE INDENTURE WITH RESPECT TO THE NOTES SO TENDERED.

**NOTE: SIGNATURES MUST BE PROVIDED BELOW.
PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY.**

Ladies and Gentlemen:

The undersigned hereby tenders to Lear Corporation, a Delaware corporation (the "Company"), and provides Consents with respect to, upon the terms and subject to the conditions set forth in this Consent and Letter of Transmittal and the Offer to Purchase (collectively, the "Offer Documents"), receipt of which is hereby acknowledged, the principal amount or amounts of Notes indicated in the table above under the caption heading "Description of Notes Tendered" under the column heading "Total Principal Amount Tendered and as to which Consents are Given" within such table (or, if nothing is indicated therein, with respect to the entire aggregate principal amount represented by the Notes described in such table). The undersigned represents and warrants that the undersigned has read the Offer Documents and agrees to all of the terms and conditions herein and therein. Terms used and not defined herein shall have the meanings ascribed to them in the Offer to Purchase.

Upon the terms and subject to the conditions of the Offer to Purchase, the undersigned hereby consents to:

- the Proposed Amendments to the indenture, dated as of February 20, 2002 (as supplemented on August 26, 2004, December 15, 2005 and April 25, 2006), by and among the Company, the Guarantors defined therein and The Bank of New York Trust Company, N.A. (as successor to The Bank of New York), as trustee, under which the Notes were issued (as amended and supplemented, the "Notes Indenture") described in the Offer to Purchase; and
- the execution of a supplemental indenture to the Notes Indenture effecting the Proposed Amendments (the "Supplemental Indenture").

The undersigned acknowledges and agrees that the tender of Notes made hereby may not be withdrawn, and the delivery of any Consents granted hereby may not be revoked, except in accordance with the procedures and conditions for withdrawal or revocation set forth in the Offer to Purchase.

Subject to, and effective upon, the acceptance for purchase of, and payment for, the principal amount of Notes tendered herewith in accordance with the terms and subject to the conditions of the tender offer and consent solicitation, the undersigned hereby:

- sells, assigns and transfers to, or upon the order of, the Company, all right, title and interest in and to, and any and all claims in respect of or arising or having

arisen as a result of the undersigned's status as a holder of, all of the Notes tendered hereby;

- waives any and all other rights with respect to such Notes;
- delivers such holder's Consent to the Proposed Amendments and to the execution and delivery of the Supplemental Indenture; and
- irrevocably constitutes and appoints the depository the true and lawful agent and attorney-in-fact of the undersigned (with full knowledge that the depository also acts as the agent of the Company) with respect to such Notes, with full powers of substitution and revocation (such power of attorney being deemed to be an irrevocable power coupled with an interest), to:
 - present such Notes and all evidences of transfer and authenticity to, or transfer ownership of such Notes on the account books maintained by DTC to, or upon the order of, the Company;
 - present such Notes for transfer of ownership on the books of the Company;
 - receive all benefits and otherwise exercise all rights of beneficial ownership of such Notes; and
 - deliver to the Company and the trustee this Consent and Letter of Transmittal as evidence of the undersigned's consent to the Proposed Amendments and to the execution and delivery of the Supplemental Indenture as evidence of the undersigned's Consent to the Proposed Amendments and as certification that the Consents to the Proposed Amendments duly executed by holders of Notes have been received;

all in accordance with the terms and conditions of the tender offer and consent solicitation as described in the Offer to Purchase.

Tenders of Notes may be withdrawn and the related Consents may be revoked only by written notice of withdrawal and revocation received by the depository on or prior to the Expiration Date pursuant to the terms of the Offer to Purchase. Consents provided in connection with a tender of Notes cannot be revoked without a valid withdrawal of the related Notes.

If the undersigned is not the record holder of the Notes listed in the box above under the caption "Description of Notes Tendered" under the column heading "Total Principal Amount Tendered and as to which Consents are Given" or such record holder's legal representative or attorney-in-fact (or, in the case of Notes held through DTC, the DTC participant for whose account such Notes are held), then the undersigned has obtained a properly completed irrevocable proxy that authorizes the undersigned (or the undersigned's legal representative or attorney-in-fact) to deliver a Consent in respect of such Notes on behalf of the record holder thereof, and such proxy is being delivered with this Consent and Letter of Transmittal.

The undersigned agrees and acknowledges that, by the execution and delivery hereof, the undersigned makes and provides its Consent, with respect to the principal amount of Notes tendered hereby (or tendered through ATOP), to the Proposed Amendments to the indenture governing the Notes and the Notes and to the execution and delivery of the Supplemental Indenture. In so doing, the undersigned recognizes that the Proposed Amendments will eliminate specified covenants and modify other related provisions contained in the indenture governing the Notes and the Notes. The undersigned understands, acknowledges and agrees that any Consent provided hereby shall remain in full force and effect unless and until such Consent is validly revoked in accordance with the procedures set forth in the Offer to Purchase. **The undersigned further understands that any tenders of Notes and any related Consents will not be revocable and Notes may not be withdrawn after the Expiration Date.** It is anticipated that the Company and the trustee will execute the Supplemental Indenture promptly after the Expiration Date if the Requisite Consents are obtained by the Expiration Date. While the Supplemental Indenture will become effective upon execution, the Proposed Amendments will not become operative unless and until Notes are accepted for payment pursuant to the tender offer.

The undersigned understands that, under certain circumstances and subject to the certain conditions specified in the Offer Documents (each of which the Company may waive), the Company may not be required to accept for payment any of the Notes tendered. Any Notes not accepted for payment will be returned promptly to the undersigned at the address set forth above unless otherwise listed in the box below labeled "A. Special Delivery Instructions."

The undersigned hereby represents and warrants and covenants that:

- the undersigned has full power and authority to tender, sell, assign and transfer the Notes tendered hereby and to deliver the Consents contained herein;
- when such tendered Notes are accepted for payment and paid for by the Company pursuant to the tender offer, the Company will acquire good title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right; and
- the undersigned will, upon request, execute and deliver any additional documents deemed by the depositary or by the Company to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby, to perfect the undersigned's Consent to the Proposed Amendments or to complete the execution of the Supplemental Indenture containing such Proposed Amendments.

No authority conferred or agreed to be conferred by this Consent and Letter of Transmittal shall be affected by, and all such authority shall survive, the death or incapacity of the undersigned, and any obligation of the undersigned hereunder shall be binding upon the heirs, executors, administrators, trustees in bankruptcy, personal and legal representatives, successors and assigns of the undersigned and any subsequent transferees of the Notes.

In consideration for the purchase of the Notes pursuant to the tender offer, the undersigned hereby waives, releases, forever discharges and agrees not to sue the Company or its

former, current or future directors, officers, employees, agents, subsidiaries, affiliates, stockholders, predecessors, successors, assigns or other representatives as to any and all claims, demands, causes of action and liabilities of any kind and under any theory whatsoever, whether known or unknown (excluding any liability arising under U.S. federal securities laws in connection with the tender offer and consent solicitation), by reason of any act, omission, transaction or occurrence, that the undersigned ever had, now has or hereafter may have against the Company as a result of or in any manner related to:

- the undersigned's purchase, ownership or disposition of the Notes pursuant to the tender offer;
- any decline in the value thereof up to and including the Expiration Date (and thereafter, to the extent the holder retains Notes after the Proposed Amendments become effective);
- the undersigned's delivery of any Consents pursuant to the consent solicitation; or
- the effectiveness or impact of the Proposed Amendments.

Without limiting the generality or effect of the foregoing, upon the purchase of Notes pursuant to the tender offer, the Company shall obtain all rights relating to the undersigned's ownership of Notes and any and all claims relating thereto.

Unless otherwise indicated herein under "A. Special Delivery Instructions", the undersigned hereby requests that any Notes representing principal amounts not tendered or not accepted for purchase be issued in the name(s) of, and be delivered to, the undersigned (and, in the case of Notes tendered by book-entry transfer, by credit to the account of DTC). Unless otherwise indicated herein under "B. Special Payment Instructions", the undersigned hereby request(s) that any checks for payment to be made in respect of the Notes tendered hereby and any Consents delivered hereby be issued to the order of, and delivered to, the undersigned.

In the event that the "A. Special Delivery Instructions" box is completed, the undersigned hereby request(s) that any Notes representing principal amounts not tendered or not accepted for purchase be issued in the name(s) of, and be delivered to, the person(s) at the address(es) therein indicated. The undersigned recognizes that the Company has no obligation pursuant to the "A. Special Delivery Instructions" box to transfer any Notes from the names of the registered holder(s) thereof if the Company does not accept for purchase any of the principal amount of such Notes so tendered or if provision for payment of any applicable transfer taxes is not made. In the event that the "B. Special Payment Instructions" box is completed, the undersigned hereby request(s) that checks for payment to be made in respect of the Notes tendered and Consents delivered hereby be issued to the order of, and be delivered to, the person(s) at the address(es) therein indicated, subject to provision for payment of any applicable taxes being made.

**A. SPECIAL DELIVERY
INSTRUCTIONS
(See Instructions 1 and 2)**

To be completed **ONLY** if Notes in a principal amount not tendered or not accepted for purchase are to be issued in the name of someone other than the person(s) whose signature(s) appear within this Consent and Letter of Transmittal or sent to an address different from that shown in the box entitled "Description of Notes Tendered" within this Consent and Letter of Transmittal.

Name: _____
(Please Print)

Address: _____

(Include Zip Code)

(Tax Identification or Social Security Number) (See Substitute Form W-9 herein)

Check here to direct a credit of Notes not tendered or not accepted for purchase delivered by book-entry transfer to an account at DTC.

DTC Account No. _____

Number of Account Party: _____

**B. SPECIAL PAYMENT
INSTRUCTIONS
(See Instructions 1, 2 and 3)**

To be completed **ONLY** if checks are issued payable to someone other than the person(s) whose signature(s) appear(s) within this Consent and Letter of Transmittal or sent to an address different from that shown in the box entitled "Description of Notes Tendered" within this Consent and Letter of Transmittal.

Name: _____
(Please Print)

Address: _____

(Include Zip Code)

(Tax Identification or Social Security Number) (See Substitute Form W-9 herein)

PLEASE COMPLETE AND SIGN BELOW

(This page is to be completed and signed by all tendering and consenting holders of Notes except holders executing the tender and consent through DTC's ATOP system.)
(Also complete Substitute Form W-9 Included Herein
or the Applicable Internal Revenue Service Form W-8)

By completing, executing and delivering this Consent and Letter of Transmittal, the undersigned hereby tenders the principal amount of the Notes of the series listed in the box above labeled "Description of Notes Tendered" under the column heading "Total Principal Amount Tendered and as to which Consents are Given" and delivers the related Consents with respect to such principal amount of Notes (or, if nothing is indicated therein, with respect to the entire aggregate principal amount represented by the Notes described in such box).

(Signature(s) of Record Holder(s) or Authorized Signatory)

(Must be signed by the registered holder(s) exactly as the name(s) appear(s) on certificate(s) representing the tendered Notes or, if the Notes are tendered by a participant in DTC, exactly as such participant's name appears on a security position listing as the owner of such Notes. If signature is by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, please set forth the full title and see Instruction 1.)

Dated: _____

Name(s): _____
(Please Print)

Capacity (Full Title): _____

Address: _____
(Include Zip Code)

Area Code and Telephone Number: _____

Taxpayer Identification or Social Security Number: (See Substitute Form W-9)

**MEDALLION SIGNATURE GUARANTEE
(ONLY IF REQUIRED—SEE INSTRUCTIONS 1 AND 2)**

Authorized Signature of Guarantor: _____

Name: _____

Name of Firm: _____

Address: _____
(Include Zip Code)

Area Code and Telephone Number: _____

Dated: _____

[Place Seal Here]

INSTRUCTIONS

Forming Part of the Terms and Conditions of the Tender Offer and Consent Solicitation

1. *Signatures on Consent and Letter of Transmittal, Instruments of Transfer and Endorsements.* If this Consent and Letter of Transmittal is signed by the registered holder(s) of the Notes tendered hereby, the signatures must correspond with the name(s) as written on the face of the certificates, without alteration, enlargement or any change whatsoever. If this Consent and Letter of Transmittal is signed by a participant in DTC whose name is shown on a security position listing as the owner of the Notes tendered hereby, the signature must correspond with the name shown on the security position listing as the owner of such Notes.

If any of the Notes tendered hereby are registered in the name of two or more holders, all such holders must sign this Consent and Letter of Transmittal. If any of the Notes tendered hereby are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate Consents and Letters of Transmittal as there are different registrations of certificates.

If this Consent and Letter of Transmittal or any Notes or instrument of transfer is signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or other person acting in a fiduciary or representative capacity, such person should so indicate when signing, and proper evidence satisfactory to the Company of such person's authority to so act must be submitted.

When this Consent and Letter of Transmittal is signed by the registered holders of the Notes tendered hereby, no endorsements of Notes or separate instruments of transfer are required unless payment is to be made, or Notes not tendered or purchased are to be issued, to a person other than the registered holders, in which case signatures on such Notes or instruments of transfer must be guaranteed by a Medallion Signature Guarantor.

Unless this Consent and Letter of Transmittal is signed by the record holder(s) of the Notes tendered hereby (or by a participant in DTC whose name appears on a security position listing as the owner of such Notes), such Notes must be endorsed or accompanied by appropriate instruments of transfer, and be accompanied by a duly completed proxy entitling the signer to consent with respect to such Notes on behalf of such record holder(s) (or such participant), and each such endorsement, instrument of transfer or proxy must be signed exactly as the name or names of the record holder(s) appear on the Notes (or as the name of such participant appears on a security position listing as the owner of such Notes); signatures on each such endorsement, instrument of transfer or proxy must be guaranteed by a Medallion Signature Guarantor, unless the signature is that of an Eligible Institution.

2. *Signature Guarantees.* Signatures on this Consent and Letter of Transmittal must be guaranteed by a Medallion Signature Guarantor, unless (a) the Notes tendered hereby are tendered by a record holder (or by a participant in DTC whose name appears on a security position listing as the owner of such Notes) and neither the box entitled "A. Special Delivery Instructions" or the box entitled "B. Special Payment Instructions" on this Consent and Letter of

Transmittal has been completed or (b) such Notes are tendered for the account of an Eligible Institution. See Instruction 1.

3. *Transfer Taxes.* Except as set forth in this Instruction 3, the Company will pay or cause to be paid any transfer taxes with respect to the transfer and sale of Notes to it, or to its order, pursuant to the tender offer. If payment is to be made to, or if Notes not tendered or purchased are to be registered in the name of, any persons other than the record holders, or if tendered Notes are registered in the name of any persons other than the persons signing this Consent and Letter of Transmittal, the amount of any transfer taxes (whether imposed on the record holder or such other person) payable on account of the transfer to such other person will be deducted from the payment unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

4. *Requests for Assistance or Additional Copies.* Any questions or requests for assistance or additional copies of the Offer to Purchase or this Consent and Letter of Transmittal may be directed to the information agent at its telephone number set forth on the back cover of the Offer to Purchase. A holder may also contact the dealer manager at the address and telephone numbers set forth on the back cover of the Offer to Purchase or such holder's broker, dealer, commercial bank, trust company or other nominee for assistance concerning the tender offer and consent solicitation.

5. *Partial Tenders.* Tenders of Notes will be accepted only in integral multiples of \$1,000.00 principal amount at maturity. If less than the entire principal amount of any Note is tendered, the tendering holder should fill in the principal amount tendered and for which Consents are given in the fourth column of the box entitled "Description of Notes Tendered" above. The entire principal amount of Notes delivered to the depository will be deemed to have been tendered and Consents delivered therefor unless otherwise indicated. If the entire principal amount of all Notes is not tendered, then substitute Notes for the principal amount of Notes not tendered and purchased pursuant to the tender offer will be sent to the holder at his or her registered address, unless a different address is provided in the appropriate box on this Consent and Letter of Transmittal promptly after the delivered Notes are accepted for partial tender.

6. *Special Payment and Special Delivery Instructions.* Tendering holders should indicate in the applicable box or boxes the name and address to which Notes for principal amounts not tendered or not accepted for purchase or checks for payment of the purchase price are to be sent or issued, if different from the name and address of the holder signing this Consent and Letter of Transmittal. In the case of payment to a different name, the taxpayer identification or social security number of the person named must also be indicated. If no instructions are given, Notes not tendered or not accepted for purchase will be returned, and checks for payment of the purchase price will be sent, to the holder of the Notes tendered.

7. *Waiver of Conditions.* The Company reserves the right, in its reasonable discretion, to amend or waive any of the conditions to the tender offer and consent solicitation.

8. *Substitute Form W-9.* Each tendering holder (or other payee) is required (i) to provide the depository with a correct taxpayer identification number ("TIN"), generally the holder's Social Security or federal employer identification number, and with certain other

information, on Substitute Form W-9, which is provided under “Important Tax Information” below, and to certify that the holder (or other payee) is not subject to backup withholding or (ii) to otherwise establish a basis for exemption from backup withholding (i.e., in the case of a non-U.S. person, by delivering an IRS Form W-8). Failure to provide the information on the Substitute Form W-9 may subject the tendering holder (or other payee) to a \$50 penalty and other penalties imposed by the Internal Revenue Service and a 28% federal income tax backup withholding on any payment. If a nonexempt holder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future, such holder should write “Applied For” in the space for the TIN provided on the attached Substitute Form W-9 and must also complete the attached “Certificate of Awaiting Taxpayer Identification Number” in order to prevent backup withholding. In the event that such holder fails to provide a TIN to the depository by the time of payment, the Depository must backup withhold 28% of the payments made to such holder. A holder who is not a U.S. person should provide an IRS Form W-8BEN, or other applicable certification, which may be obtained from the depository.

IMPORTANT TAX INFORMATION

Under U.S. federal income tax laws, a holder whose tendered Notes are accepted for payment is required to provide the depository (as payer) with such holder's correct taxpayer identification number ("TIN") on Substitute Form W-9 below or otherwise establish a basis for exemption from a 28% backup withholding tax. Certain holders (including, among others, all corporations and certain foreign persons) are generally exempt from these backup withholding requirements. Exempt holders should furnish their TIN, check the "Exempt" box in Part 2 of the Substitute Form W-9, and sign, date and return the Substitute Form W-9 to the depository. A foreign person, including entities, may qualify as an exempt recipient by submitting to the depository a properly completed Internal Revenue Service Form W-8BEN (or other applicable form), signed under penalties of perjury, attesting to that holder's foreign status. The applicable Form W-8 can be obtained from the depository. See the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" for additional instructions. If such holder is an individual, the TIN is generally his Social Security number. If the depository is not provided with the correct TIN, a \$50 penalty may be imposed by the Internal Revenue Service, and payments made with respect to Notes purchased pursuant to the tender offer may be subject to a 28% backup withholding tax. Failure to comply truthfully with the backup withholding requirements also may result in the imposition of severe criminal and/or civil fines and penalties.

If backup withholding applies, the depository is required to withhold 28% of any payments made to the holder or other payee. Backup withholding is not an additional federal income tax. Rather, the federal income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained from the Internal Revenue Service, provided that the requisite information is properly and timely provided.

Purpose of Substitute Form W-9

To prevent backup withholding on payments made with respect to Notes purchased pursuant to the tender offer, the holder is required to provide the depository with either: (i) the holder's correct TIN by completing the Substitute Form W-9, certifying under penalties of perjury that the TIN provided on Substitute Form W-9 is correct (or that such holder is awaiting a TIN), that the holder is a U.S. person and that (a) the holder has not been notified by the Internal Revenue Service that the holder is subject to backup withholding as a result of failure to report all interest or dividends or (b) the Internal Revenue Service has notified the holder that the holder is no longer subject to backup withholding, or (ii) an adequate basis for exemption.

If a nonexempt holder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future, such holder should write “Applied For” in the space for the TIN provided on the attached Substitute Form W-9 and must also complete the attached “Certificate of Awaiting Taxpayer Identification Number” in order to prevent backup withholding. In the event that such holder fails to provide a TIN to the depositary by the time of payment, the depositary must backup withhold 28% of the payments made to such holder.

What Number to Give the Depositary

The holder is required to give the depositary the TIN (e.g., Social Security number or employer identification number) of the registered holder of the Notes. If the Notes are held in more than one name or are held not in the name of the actual owner, consult the enclosed “Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9” for additional guidance on which number to report.

PAYER'S NAME: Global Bondholder Services Corporation

SUBSTITUTE

Name (as shown on your income tax return)

Form W-9

**Department of the Treasury
Internal Revenue Service**

Business Name, if different from above

**Payer's Request for Taxpayer
Identification Number
("TIN") and Certification**

Check appropriate box:

Individual/Sole proprietor Corporation Partnership Other _____

Address

City, state, and ZIP code

Part 1 — Taxpayer Identification Number — Please provide your TIN in the box at right and certify by signing and dating below. If awaiting TIN, write "Applied For."

Social Security Number

OR

Employer Identification Number

PART 2 — For Payees Exempt from Backup Withholding — Check the box if you are NOT subject to backup withholding.

PART 3 — Certification — Under penalties of perjury, I certify that:

- (1) The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me),
- (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- (3) I am a U.S. person (including a U.S. resident alien).

Certification Instructions. — You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

SIGNATURE _____

DATE _____

CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER

I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (1) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Office, or (2) I intend to mail or deliver an application in the near future. I understand that if I do not provide a taxpayer identification number by the time of payment, 28% of all reportable payments made to me will be withheld.

SIGNATURE _____

DATE _____

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9**

Guidelines For Determining the Proper Identification Number to Give the Payer—Social Security Numbers (“SSNs”) have nine digits separated by two hyphens: i.e., 000-00-000. Employer Identification Numbers (“EINs”) have nine digits separated by only one hyphen: i.e., 00-0000000. The table below will help determine the number to give the payer. All “section” references are to the Internal Revenue Code of 1986, as amended. “IRS” is the Internal Revenue Service.

For this type of account:	GIVE THE NAME AND SOCIAL SECURITY NUMBER OR EMPLOYER IDENTIFICATION NUMBER OF
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account (1)
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor (2)
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee (1)
b. The so called trust account that is not a legal or valid trust under State law	The actual owner (1)
5. Sole proprietorship or single-owner LLC	The owner (3)
For this type of account:	GIVE THE NAME AND EMPLOYER IDENTIFICATION NUMBER OF
6. A valid trust, estate, or pension trust	Legal entity (4)
7. Corporation or LLC electing corporate status on Form 8832	The corporation
8. Association, club, religious, charitable, educational or other tax exempt organization	The organization
9. Partnership or multi-member LLC	The partnership or LLC
10. A broker or registered nominee	The broker or nominee
11. Account with the Department of Agriculture in the name of a public entity (such as a State or local government, school district, or prison) that receives agricultural program payments	The public entity

-
- (1) List first and circle the name of the person whose SSN you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.
 - (2) Circle the minor’s name and furnish the minor’s SSN.
 - (3) You must show your individual name and you may also enter your business or “doing business as” name. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, the Internal Revenue Service encourages you to use your SSN.
 - (4) List first and circle the name of the legal trust, estate or pension trust. (Do not furnish the Taxpayer Identification Number of the personal representative or trustee unless the legal entity itself is not designated in the account title).

NOTE: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER (TIN) ON SUBSTITUTE FORM W-9**

Page 2

Purpose of Form

A person who is required to file an information return with the IRS must get your correct Taxpayer Identification Number (“TIN”) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an individual retirement account. Use Substitute Form W-9 to give your correct TIN to the requester (the person requesting your TIN) and, when applicable, (1) to certify the TIN you are giving is correct (or you are waiting for a number to be issued), (2) to certify you are not subject to backup withholding, or (3) to claim exemption from backup withholding if you are an exempt payee. The TIN provided must match the name given on the Substitute Form W-9.

How to Get a TIN

If you do not have a TIN, apply for one immediately. To apply for an SSN, obtain Form SS-5, Application for a Social Security Card, at the local office of the Social Security Administration or get this form on-line at www.ssa.gov/online/ss-5.pdf. You may also get this form by calling 1-800-772-1213. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Businesses. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an individual taxpayer identification number, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS web site at www.irs.gov.

If you do not have a TIN, write “Applied For” in Part 1, sign and date the form, and give it to the payer. For interest and dividend payments and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the payer. If the payer does not receive your TIN within 60 days, backup withholding, if applicable, will begin and continue until you furnish your TIN.

Note: Writing “Applied For” on the form means that you have already applied for a TIN OR that you intend to apply for one soon. As soon as you receive your TIN, complete another Form W-9, include your TIN, sign and date the form, and give it to the payer.

CAUTION: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Payees Exempt from Backup Withholding

Individuals (including sole proprietors) are NOT exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: If you are exempt from backup withholding, you should still complete Substitute Form W-9 to avoid possible erroneous backup withholding. If you are exempt, enter your correct TIN in Part 1, check the “Exempt” box in Part 2, and sign and date the form. If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

The following is a list of payees that may be exempt from backup withholding and for which no information reporting is required. For interest and dividends, all listed payees are exempt except for those listed in item (9). For broker transactions, payees listed in (1) through (13) and any person registered under the Investment Advisers Act of 1940 who regularly acts as a broker are exempt. Payments subject to reporting under sections 6041 and 6041A are generally exempt from backup withholding only if made to payees described in items (1) through (7). However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: (i) medical and health care payments, (ii) attorneys’ fees, and (iii) payments for services paid by a

federal executive agency. Only payees described in items (1) through (5) are exempt from backup withholding for barter exchange transactions and patronage dividends.

1. An organization exempt from tax under section 501(a), or an individual retirement plan ("IRA"), or a custodial account under section 403(b)(7), if the account satisfies the requirements of section 401(f)(2).
2. The United States or any of its agencies or instrumentalities.
3. A state, the District of Columbia, a possession of the United States, or any of their subdivisions or instrumentalities.
4. A foreign government, a political subdivision of a foreign government, or any of their agencies or instrumentalities.
5. An international organization or any of its agencies or instrumentalities.
6. A corporation.
7. A foreign central bank of issue.
8. A dealer in securities or commodities registered in the United States, the District of Columbia, or a possession of the United States.
9. A futures commission merchant registered with the Commodity Futures Trading Commission.
10. A real estate investment trust.
11. An entity registered at all times during the tax year under the Investment Company Act of 1940.
12. A common trust fund operated by a bank under section 584(a).
13. A financial institution.
14. A middleman known in the investment community as a nominee or custodian.
15. A trust exempt from tax under section 664 or described in section 4947.

Exempt payees described above should file Form W-9 to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, CHECK THE "EXEMPT" BOX IN PART 2 ON THE FACE OF THE FORM IN THE SPACE PROVIDED, SIGN AND DATE THE FORM AND RETURN IT TO THE PAYER.

Certain payments that are not subject to information reporting are also not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A and 6050N, and their regulations.

Privacy Act Notice. Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia to carry out their tax laws. The IRS may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to a payer. The penalties described below may also apply.

Penalties

Failure to Furnish TIN. If you fail to furnish your correct TIN to a payer, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil Penalty for False Information With Respect to Withholding. If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you are subject to a penalty of \$500.

Criminal Penalty for Falsifying Information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the payer discloses or uses TINs in violation of federal law, the payer may be subject to civil and criminal penalties.

FOR ADDITIONAL INFORMATION, CONTACT YOUR TAX ADVISOR OR THE INTERNAL REVENUE SERVICE.

In order to tender and consent, a holder of Notes should send or deliver a properly completed and signed Consent and Letter of Transmittal, certificates for Notes and any other required documents to the depository at the address set forth below or tender pursuant to DTC's Automated Tender Offer Program.

The depository and information agent for the tender offer and consent solicitation is:

Global Bondholders Services Corporation

By Registered or Certified Mail, Hand or by Overnight Courier:

Global Bondholders Services Corporation
65 Broadway, Suite 723
New York, New York 10006
Attention: Corporate Actions

Facsimile Transmission Number:
(212) 430-3775

Confirm by Telephone:
(866) 857-2200
(212) 430-3774

Any questions or requests for assistance or for additional copies of this Consent and Letter of Transmittal, the Offer to Purchase or the other offer documents may be directed to the information agent at its telephone number above. A holder of Notes may also contact the dealer manager at the telephone numbers set forth below or such holder's broker, dealer, commercial bank, trust company or other nominee for assistance concerning the tender offer and consent solicitation.

The dealer manager and the solicitation agent for the tender offer and consent solicitation is:

Merrill Lynch & Co.

Attn: Liability Management Group
World Financial Center
North Tower
New York, New York 10080
Toll Free: (888) 654-8637
or Call: (212) 449-4914 (collect)

Lear Corporation
Offer To Purchase For Cash
Any and All Outstanding:
Zero-Coupon Convertible Senior Notes due 2022
(Cusip No. 521865 AG 0)
and
Solicitation of Consents for
Amendments to the Related Indenture

The tender offer and consent solicitation will expire at midnight, New York City time, on June 13, 2006, unless extended by the Company (such time and date, as the same may be extended, the “Expiration Date”).

May 16, 2006

To Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees:

Enclosed is an Offer to Purchase and Consent Solicitation Statement (the “Offer to Purchase”) and the related Consent and Letter of Transmittal, relating to: (1) the offer by Lear Corporation, a Delaware corporation (the “Company”), to purchase for cash any and all of its outstanding Zero-Coupon Convertible Senior Notes due February 20, 2022 (the “Notes”) at a purchase price equal to \$475 per \$1,000 of the principal amount at maturity of the Notes; and (2) the Company’s solicitation, upon the terms and subject to the conditions set forth in the Offer to Purchase and the related Consent and Letter of Transmittal, of consents (collectively, the “Consents”) from the holders of the Notes to the adoption of the proposed amendments to the indenture under which the Notes were issued to eliminate specified covenants and to modify other related provisions of the indenture (the “Proposed Amendments”). The Company is not offering any separate or additional payment for the Consents relating to the Notes. All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Offer to Purchase.

To receive the purchase price for tendered Notes, holders of Notes must tender Notes and provide the corresponding consents in the manner described in the Offer to Purchase and the related Consent and Letter of Transmittal on or before the Expiration Date. Notes tendered and consents delivered in the tender offer and consent solicitation may be withdrawn at any time on or prior to the Expiration Date.

Notwithstanding any other provision of the tender offer or the consent solicitation, the Company's obligation to accept for purchase and pay for Notes validly tendered and not withdrawn in the tender offer is conditioned upon the satisfaction or waiver, on or prior to the Expiration Date, of the conditions to the tender offer set forth in the Offer to Purchase. See "The Tender Offer and Consent Solicitation—Conditions to the Tender Offer" in the Offer to Purchase for a full description of conditions to the tender offer.

The Company reserves the right in its reasonable discretion (1) to waive any and all conditions to the tender offer, (2) to extend or terminate the tender offer and consent solicitation or (3) to otherwise amend the tender offer and consent solicitation in any respect. All conditions to the tender offer are more fully described in the Offer to Purchase under the caption "The Tender Offer and Consent Solicitation—Conditions to the Tender Offer."

Upon the terms and subject to the conditions of the tender offer (including, if the tender offer is extended or amended, the terms and conditions of any such extension or amendment) and applicable law, promptly following the Expiration Date, the Company will purchase, by accepting for purchase, and will pay for all Notes validly tendered (and not validly withdrawn) pursuant to the tender offer, such payment to be made by the deposit of immediately available funds by the Company with Global Bondholder Services Corporation, the depository for the tender offer.

We are asking you to contact your clients for whom you hold Notes registered in your name or in the name of your nominee. In addition, we ask you to contact your clients who, to your knowledge, hold Notes registered in their own name. You will be reimbursed by the Company for customary mailing and handling expenses incurred by you in forwarding the enclosed materials to your clients. The Company will pay all transfer taxes, if any, applicable to the tender of Notes, except as otherwise provided in the Offer to Purchase and the Consent and Letter of Transmittal.

Enclosed is a copy of each of the following documents for forwarding to your clients:

1. Offer to Purchase and Consent Solicitation Statement, dated May 16, 2006.
2. A Consent and Letter of Transmittal for your use in the tender offer and the consent solicitation and for the information of your clients.
3. A printed form of letter that may be sent to your clients for whose accounts you hold Notes registered in your name or in the name of your nominee, with space provided for obtaining such clients' instructions with regard to the tender offer and the consent solicitation.
4. A return envelope addressed to the depository. DTC participants will be able to execute tenders and deliver Consents through the DTC Automated Tender Offer Program.

Please note that the tender offer and consent solicitation will expire at the Expiration Date, which will be at midnight, New York City time, on June 13, 2006, unless

extended. We urge you to contact your clients as promptly as possible in order to obtain their instructions.

A Consent and Letter of Transmittal or an Agent's Message, together with a confirmation of book-entry transfer of Notes, must be received by the depository on or before the Expiration Date with respect to holders wishing to receive the purchase price for the Notes.

The Company, upon request, will reimburse you for reasonable and customary mailing and handling expenses incurred by you in forwarding the enclosed materials to your clients. Any questions or requests for assistance you have with respect to the tender offer and consent solicitation should be directed to Merrill Lynch & Co., as the dealer manager, or Global Bondholder Services Corporation, as the information agent, at the addresses and telephone numbers set forth on the back cover of the Offer to Purchase. Requests for additional copies of the Offer to Purchase and the other tender offer materials may be directed to the Information Agent.

Very truly yours,

Lear Corporation

Nothing herein or in the enclosed documents shall constitute you or any person as an agent for the Company, the trustee or the depository, or authorize you or any other person to make any statements on behalf of any of them with respect to the tender offer and consent solicitation, except for statements expressly made in the Offer to Purchase and the Consent and Letter of Transmittal.

Lear Corporation
Offer To Purchase For Cash
Any and All Outstanding:
Zero-Coupon Convertible Senior Notes due 2022
(CUSIP No. 521865 AG 0)
and
Solicitation of Consents for
Amendments to the Related Indenture

The tender offer and consent solicitation will expire at midnight, New York City time, on June 13, 2006, unless extended by the Company (such time and date, as the same may be extended, the “Expiration Date”).

May 16, 2006

To Our Clients:

Enclosed for your consideration is an Offer to Purchase and Consent Solicitation Statement (the “Offer to Purchase”) and the related Consent and Letter of Transmittal relating to: (1) the offer by Lear Corporation, a Delaware corporation (the “Company”), to purchase for cash any and all of its outstanding Zero-Coupon Convertible Senior Notes due February 20, 2022 (the “Notes”) at a purchase price equal to \$475 per \$1,000 of the principal amount at maturity of the Notes; and (2) the Company’s solicitation, upon the terms and subject to the conditions set forth in the Offer to Purchase and the related Consent and Letter of Transmittal, of consents (collectively, the “Consents”) from the holders of the Notes to the adoption of the proposed amendments to the indenture under which the Notes were issued to eliminate specific covenants and to modify other related provisions of the indenture (the “Proposed Amendments”). The Company is not offering any separate or additional payment for the Consents relating to the Notes. All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Offer to Purchase.

To receive the purchase price for tendered Notes, holders of Notes must tender Notes and provide the corresponding consents in the manner described in the Offer to Purchase and the related Consent and Letter of Transmittal on or before the Expiration Date. Notes tendered and consents delivered in the tender offer and consent solicitation may be withdrawn at any time on or prior to the Expiration Date.

Notwithstanding any other provision of the tender offer or consent solicitation, the Company's obligation to accept for purchase and pay for Notes validly tendered and not withdrawn in the tender offer is conditioned upon the satisfaction or waiver, on or prior to the Expiration Date, of the conditions to the tender offer set forth in the Offer to Purchase. See "The Tender Offer and Consent Solicitation—Conditions to the Tender Offer" in the Offer to Purchase for a full description of conditions to the tender offer.

The Company reserves the right in its reasonable discretion (1) to waive any and all conditions to the tender offer, (2) to extend or terminate the tender offer and consent solicitation or (3) to otherwise amend the tender offer and consent solicitation in any respect. All conditions to the tender offer are more fully described in the Offer to Purchase under the caption "The Tender Offer and Consent Solicitation—Conditions of the Tender Offer."

Upon the terms and subject to the conditions of the tender offer (including, if the tender offer is extended or amended, the terms and conditions of any such extension or amendment) and applicable law, promptly following the Expiration Date, the Company will purchase, by accepting for purchase, and will pay for all Notes validly tendered (and not validly withdrawn) pursuant to the tender offer, such payment to be made by the deposit of immediately available funds by the Company with Global Bondholder Services Corporation, the depository for the tender offer.

This material relating to the tender offer and consent solicitation is being forwarded to you as the beneficial owner of Notes carried by us for your account or benefit but not registered in your name. A tender of any Notes and delivery of the related Consents with respect to any Notes may only be made by us as the registered holder and pursuant to your instructions. Accordingly, we request instructions as to whether you wish us to tender Notes and deliver Consents with respect to any or all of the Notes held by us for your account. Please so instruct us by completing, executing and returning to us the instruction form set forth below. If you authorize us to tender your Notes and deliver your Consents, all such Notes will be tendered and such Consents will be delivered, unless otherwise specified below. We urge you to read carefully the Offer to Purchase, the Consent and Letter of Transmittal and other materials provided herewith before instructing us whether to tender your Notes and to deliver the related Consents with respect to such Notes. Your attention is directed to the following:

1. The tender offer is for any and all Notes that are outstanding.

2. Holders who desire to tender their Notes pursuant to the tender offer are required to consent to the Proposed Amendments with respect to the Notes. You may not validly tender your Notes in the tender offer without consenting to the Proposed Amendments, and you may not deliver your Consents to the Proposed Amendments without tendering your Notes. If you tender your Notes in the tender offer, you will be deemed to have consented to the Proposed Amendments.

3. If you desire to tender any Notes and deliver the related Consents pursuant to the tender offer and receive the purchase price for tendered Notes, we must receive your instructions in ample time to permit us to effect a tender of Notes on your behalf on or prior to midnight, New York City time, on the Expiration Date.

4. The Company's obligation to pay the purchase price for tendered Notes delivered pursuant to the tender offer is conditioned upon certain conditions to the tender offer set forth in the Offer to Purchase. See "The Tender Offer and Consent Solicitation—Conditions to the Tender Offer" in the Offer to Purchase.

5. Tenders of Notes may be withdrawn (and related Consents may be revoked thereby) before the Expiration Date. Consents provided in connection with a tender of Notes cannot be revoked without a valid withdrawal of the related Notes.

6. Any transfer taxes incident to the transfer of Notes from the tendering holder to the Company will be paid by the Company, except as provided in the Offer to Purchase and the instructions to the Consent and Letter of Transmittal.

7. The Company expressly reserves the right, in its reasonable discretion, (a) to delay acceptance for purchase of Notes tendered under the tender offer or the payment for Notes accepted for purchase pursuant to the tender offer, and to terminate the tender offer and consent solicitation and not accept for payment any Notes not theretofore accepted for purchase if any of the conditions to the tender offer specified in the Offer to Purchase shall not have been satisfied or waived by the Company or in order to comply in whole or in part with applicable law, in either case, by giving oral or written notice of such delay or termination to the depository and (b) at any time, or from time to time, to amend the tender offer and consent solicitation in any respect. The reservation by the Company of the right to delay acceptance of payment of Notes is subject to the provisions of Rule 13e-4(f)(5) under the Securities Exchange Act of 1934, which requires that the Company pay the consideration offered or return the Notes deposited by or on behalf of holders thereof promptly after the termination or withdrawal of the tender offer.

8. Consummation of the tender offer and the effectiveness of the Proposed Amendments may have adverse consequences for holders who elect not to tender their Notes in the tender offer. See "Significant Consequences to Non-Tendering Holders" and "Certain United States Federal Income Tax Consequences" in the Offer to Purchase for discussions of certain factors that should be considered in evaluating the tender offer and consent solicitation.

If you wish to tender any or all of the Notes held by us for your account and deliver your Consent pursuant to the consent solicitation with respect to the Notes, please so instruct us by completing, executing, detaching and returning to us the instruction form attached hereto. If you authorize the tender of your Notes, all such Notes will be tendered unless otherwise specified on the instruction form. A holder who tenders Notes before the Expiration Date pursuant to the tender offer will be deemed, by acceptance of the tender offer, to have consented to the Proposed Amendments. Tenders of Notes may not be withdrawn and Consents may not be revoked after the Expiration Date. Your instructions should be forwarded to us in ample time to permit us to submit a tender and/or consent on your behalf by the Expiration Date.

The accompanying Consent and Letter of Transmittal is furnished to you for informational purposes only and may not be used by you to tender Notes held by us and registered in our name for your account.

The Company is not aware of any jurisdiction in which the making of the tender offer, the tender of Notes in connection therewith or the solicitation of Consents would not be in

compliance with the laws of such jurisdiction. If the Company becomes aware of any jurisdiction in which the making of the tender offer or the consent solicitation would not be in compliance with such laws, the Company will make a good faith effort to comply with any such laws or seek to have such laws declared inapplicable to the tender offer or the consent solicitation. If, after such good faith effort, the Company cannot comply with any such laws, the tender offer or the consent solicitation will not be made to (nor will tenders or Consents be accepted from or on behalf of) holder(s) residing in such jurisdiction.

IMPORTANT: A Consent and Letter of Transmittal or an Agent's Message, together with a confirmation of book-entry transfer of Notes, must be received by the depositary at or before the Expiration Date with respect to holders wishing to receive the purchase price for tendered Notes.

**INSTRUCTIONS WITH RESPECT TO THE OFFER TO PURCHASE FOR CASH
AND THE SOLICITATION OF CONSENTS
BY
LEAR CORPORATION
FOR ANY AND ALL OUTSTANDING
ZERO-COUPON CONVERTIBLE SENIOR NOTES DUE 2022
(CUSIP NO. 521865 AG 0)**

The undersigned acknowledge(s) receipt of your letter, the Offer to Purchase and Consent Solicitation Statement of Lear Corporation, a Delaware corporation (the "Company"), dated May 16, 2006 (the "Offer to Purchase") and the Consent and Letter of Transmittal, relating to its outstanding debt securities listed above (the "Notes").

This will instruct you to tender the number of Notes indicated below held by you for the account of the undersigned, on the terms and subject to the conditions in the Offer to Purchase. Holders who tender their Notes on or prior to the Expiration Date will be deemed to have delivered their Consent pursuant to the consent solicitation.

Notes which are to be tendered and for which Consents are to be delivered:

Principal Amount*

*** If the undersigned does not fill in the blank, or unless otherwise indicated, the execution and delivery of these instructions constitute the undersigned's instruction to you to tender and consent to the Proposed Amendments with respect to the entire principal amount of Notes held by you for the account of the undersigned.**

SIGN HERE

Signature(s)

Names(s) (Please Type or Print)

Address

City, State and Zip Code

Area Code and Telephone Number

Dated: _____, 2006

FOR IMMEDIATE RELEASE**Investor Relations:**Mel Stephens
(248) 447-1624**Media:**Andrea Puchalsky
(248) 447-1651**Lear Announces Commencement of Tender Offer for
Zero-Coupon Convertible Notes due 2022**

Southfield, Mich., May 16, 2006 — Lear Corporation [NYSE: LEA], one of the world's largest automotive interior systems suppliers, today announced the commencement of a cash tender offer for any and all of its outstanding Zero-Coupon Convertible Senior Notes due 2022, issued in February 2002. The tender offer will commence Tuesday, May 16, 2006, and will expire at midnight (Eastern time) on June 13, 2006, unless extended.

Lear is offering to purchase the convertible notes for cash at a purchase price of \$475 per \$1,000 principal amount at maturity. Assuming that all of the outstanding convertible notes are tendered in the tender offer, the aggregate amount of cash required for Lear to purchase the tendered notes is estimated to be approximately \$304 million. The purchase price will be financed with a portion of the proceeds of Lear's recently announced new term loan facility. All notes purchased in the tender offer will be retired upon consummation of the tender offer. Payments of the tender consideration for the convertible notes validly tendered and not withdrawn on or prior to the expiration date and accepted for purchase will be made promptly after the expiration date.

In connection with the tender offer, Lear is soliciting the consents of the holders of the convertible notes to proposed amendments to the indenture governing the notes. The primary purpose of the proposed amendments is to eliminate certain restrictive covenants in the indenture. In order for the amendments to become effective, holders of a majority in aggregate principal amount of the convertible notes must consent to the proposed amendments. Lear is not offering any separate or additional payment for the consents. Holders of the convertible notes may not tender their notes without delivering the related consents.

The terms and conditions of the tender offer appear in Lear's Offer to Purchase, dated May 16, 2006, and the related Consent and Letter of Transmittal. The consummation of the tender offer is conditioned upon, among other things, receipt of the consent of the holders of a majority in aggregate principal amount of the convertible notes to the proposed amendments to the indenture governing the notes and other customary closing conditions. If any of the conditions are not satisfied, Lear is not obligated to accept for payment, purchase or pay for, or may delay the acceptance for payment of, any tendered notes, and may terminate the tender offer. Subject to applicable law, Lear may waive any condition applicable to the tender offer and extend or otherwise amend the tender offer.

Merrill Lynch, Pierce, Fenner & Smith Incorporated is acting as dealer manager and solicitation agent for the tender offer and consent solicitation. Questions regarding the tender offer or consent solicitation may be directed to Merrill Lynch, Pierce, Fenner & Smith Incorporated

at 888-654-8637 (toll-free) or at 212-449-4914 (collect).

Global Bondholder Services Corporation is acting as the information agent and the depository. Copies of the Offer to Purchase, the Consent and Letter of Transmittal and related documents may be obtained at no charge from Global Bondholder Services Corporation at 866-857-2200 (toll-free) or at 212-430-3774 or from the SEC's web site at www.sec.gov.

This news release is not an offer to purchase, nor a solicitation of an offer to sell, any securities. The tender offer may only be made pursuant to the Offer to Purchase and the accompanying Consent and Letter of Transmittal. Holders of the convertible notes should read carefully the Offer to Purchase and related materials because they contain important information. Lear intends to mail a copy of the applicable Offer to Purchase, the Consent and Letter of Transmittal and related documents to each of the holders of convertible notes.

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, 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>.

Forward-Looking Statements

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. 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; 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 recent 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 the Company's customers; the finalization of the Company's restructuring strategy; the outcome of various strategic alternatives being evaluated with respect to the Company's interior segment; and other risks described from time to time in the Company's Securities and Exchange Commission filings. In addition, the Company's previously disclosed agreement in principle to contribute substantially all of its European Interiors business to a joint venture with WL Ross & Co. LLC is subject to the negotiation and execution of a definitive agreement and other conditions. No assurances can be given that the proposed transaction will be completed 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.