FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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OMB APPROVAL										
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person Simoncini Matthew					LEAR CORP [LEA]								all applicable Director Officer (girector	e)	Person	10% Ow Other (s		
(Last) (First) (Middle) 21557 TELEGRAPH ROAD					3. Date of Earliest Transaction (Month/Day/Year) 03/14/2008							^	Sr. VP & CFO					
(Street) SOUTHFIELD MI 48033					4. If Amendment, Date of Original Filed (Month/Day/Year)						6. Indiv	6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City) (State) (Zip)																		
			Table I - Non-	-Deriv	ative	Securit	ies Acq	uired,	Dis	osed of,	or Bene	eficially O	wned					
1. Title of Security (Instr. 3)				2. Transaction Date (Month/Day/Year)		Execut ar) if any	2A. Deemed Execution Date, if any (Month/Day/Year)		Transaction Di		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 a		5. Amount of Securities Beneficially Following R	Owned eported	6. Own Form: (D) or I (I) (Inst	Direct I ndirect I tr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
									v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)				1115(1.4)	
Common Stock 03/				03/14	4/2008		M ⁽¹⁾		2,618	A	\$25.11	7,944		D				
Common Stock 03.				03/14	4/2008		F		779	D	\$25.11	7,165			D			
			Table II - D							sed of, convertible			ned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security		3A. Deemed Execution Date, if any (Month/Day/Year)	Transaction Code (Instr. 8)		Derivative Securities (A) or Disp	Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported	ve ies ially ng	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4	Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercis	able	Expiration Date	Title	Amount or Number of Shares		Transaction(s) (Instr. 4)				
Restricted Stock Units	(2)	03/14/2008		M ⁽¹⁾			2,618.49	03/14/2	800	03/14/2008	Common Stock	2,618.49	(3)	O)	D		

Explanation of Responses:

(2)

1. Settlement of Restricted Stock Units which were granted in 2005 under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election.

19,018.59

- 2. Converts into common stock on a 1-for-1 basis
- 3. 897.78 units were credited at a price of \$48.62 per unit and 1720.71 units were credited at a price of \$42.55 per unit
- 4. The restricted stock units were accrued under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election. Generally, units settle approximately three years from the date of grant; however, a participant may elect to defer settlement of units beyond three years. Mr. Simoncini has not, as of the date of this filling, elected to defer settlement of his 2008 units beyond 2011.
- 5. 3799.56 units were credited at a price of \$22.70 per unit and 15,219.03 units were credited at a price of \$19.86 per unit

Remarks:

Restricted

Units

/s/ Karen Rosbury, as attorney-in-

19,018.59

Stock

fact

** Signature of Reporting Person

Date

19,018.59

D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

03/15/2008

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.