

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

FORM 8-K

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

Date of Report (Date of earliest event reported): MAY 9, 2002

LEAR CORPORATION

(Exact name of Registrant as specified in its charter)

DELAWARE

1-11311

13-3386776

(State or other  
jurisdiction of  
incorporation)

(Commission File Number)

(IRS Employer  
Identification  
Number)

21557 TELEGRAPH ROAD, SOUTHFIELD, MICHIGAN

48034

(Address of principal executive offices)

(Zip Code)

(248) 447-1500

(Registrant's telephone number, including area code)

N/A

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

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On May 9, 2002, the Board of Directors of Lear Corporation (the "Company"), upon the recommendation of its Audit Committee, decided to no longer engage Arthur Andersen LLP ("Arthur Andersen" or "AA") as the Company's independent public accountants and engage Ernst & Young LLP ("E&Y") to serve as the Company's independent public accountants for the fiscal year 2002.

Arthur Andersen's reports on the Company's consolidated financial statements for each of the years ended December 31, 2001 and 2000 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2001 and 2000 and through May 9, 2002, there were no disagreements with Arthur Andersen on any matter of accounting principle or practice, financial statement disclosure, or auditing scope or procedure which, if not resolved to AA's satisfaction, would have caused them to make reference to the subject matter in connection with their report on the Company's consolidated financial statements for such years; and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Arthur Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16.1 is a copy of AA's letter, dated May 9, 2002, stating its agreement with such statements.

During the years ended December 31, 2001 and 2000 and through the date of the Board of Directors' decision, the Company did not consult E&Y with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

Exhibit 16.1 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 9, 2002, filed herewith.

Exhibit 99.1 Press Release issued May 9, 2002, filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

LEAR CORPORATION,  
a Delaware corporation

Date: May 9, 2002

By: /s/ Joseph F. McCarthy

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Name: Joseph F. McCarthy  
Title: Vice President, Secretary and  
General Counsel

EXHIBIT INDEX

Exhibit Number	Description
16.1	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 9, 2002.
99.1	Press Release issued May 9, 2002, filed herewith.

Office of the Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

May 9, 2002

Dear Sir/Madam:

We have read the first four paragraphs in Item 4 included in the Form 8-K dated May 9, 2002, of Lear Corporation to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP

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Arthur Andersen LLP

cc: David C. Wajsgras  
Senior Vice President and Chief Financial Officer  
Lear Corporation

FOR IMMEDIATE RELEASE

MEDIA CONTACT:  
ANDREA PUCHALSKY  
DIRECTOR -- CORPORATE  
COMMUNICATIONS  
(248) 447-1651

LEAR CORPORATION NAMES ERNST & YOUNG LLP AS INDEPENDENT AUDITOR

SOUTHFIELD, MICH., MAY 9, 2002 -- Lear Corporation (NYSE: LEA) announced today that its board of the directors has appointed Ernst & Young LLP as the company's independent auditor for 2002 to replace Arthur Andersen LLP.

"Following a comprehensive review of several highly respected independent auditing firms, we are confident that Ernst & Young is the right selection for Lear," said David Wajsgras, Lear senior vice president and chief financial officer.

Lear Corporation, a Fortune 150 company headquartered in Southfield, Mich., USA, focuses on integrating automotive interiors, including seat systems, interior trim and electrical systems. With annual net sales of \$13.6 billion, Lear ranks as the world's fifth-largest automotive supplier. The company's world-class products are designed, engineered and manufactured by over 115,000 employees in more than 300 facilities located in 33 countries. Information about Lear and its products is available on the Internet at [www.lear.com](http://www.lear.com).

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