

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

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* <u>Foss Wendy L</u> _____ (Last) (First) (Middle) <u>21557 TELEGRAPH ROAD</u> _____ (Street) <u>SOUTHFIELD MI 48033</u> _____ (City) (State) (Zip)			2. Issuer Name and Ticker or Trading Symbol <u>LEAR CORP [LEA]</u>			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>VP Corp Cntrl & Chief Comp Off</u>		
			3. Date of Earliest Transaction (Month/Day/Year) <u>03/14/2008</u>					
			4. If Amendment, Date of Original Filed (Month/Day/Year)			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	03/14/2008		M ⁽¹⁾		817	A	\$25.11	1,527	D	
Common Stock	03/14/2008		F		243	D	\$25.11	1,284	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		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 Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Restricted Stock Units	(2)	03/14/2008		M ⁽¹⁾			817.72	03/14/2008	03/14/2008	Common Stock	817.72	(3)	0	D	
Restricted Stock Units	(2)	03/15/2008		A		660.79		(4)	(4)	Common Stock	660.79	\$22.7	660.79	D	

Explanation of Responses:

- Settlement of Restricted Stock Units which were granted in 2005 under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election.
- Converts into common stock on a 1-for-1 basis
- 528.18 units were credited at a price of \$48.62 per unit and 289.54 units were credited at a price of \$42.55 per unit
- 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. Ms. Foss has not, as of the date of this filing, elected to defer settlement of her 2008 units beyond 2011.

Remarks:

/s/ Karen Rosbury, as attorney-in-fact 03/17/2008

** Signature of Reporting Person Date

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).

** 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.