SEC Form 4

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

OMB APPROVAL										
OMB Number: 3235-0287										
Estimated average burden										
hours per respons	se: 0.5									

1. Name and Address of Reporting Person* <u>SPALDING DAVID P</u>					Name and Ticker		ing Sy	mbol		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				
(Last) 21557 TELEGR	(First) APH ROAD	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 04/30/2007							Officer (give title below)	Other below	(specify)	
(Street) SOUTHFIELD	MI	48034								6. Indiv Line) X	′			
(City)	(State)	(Zip)	-Deriva	vative Securities Acquired, Disposed of, or Beneficially Owned										
1. Title of Security (Instr. 3) 2. Trans Date					2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa	3. 4. Securities Acquired (A) Transaction Code (Instr.		(A) or	5. Amount of Securities Beneficially Owned Following Reported	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	Transaction(s) (Instr. 3 and 4)				
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. Transa Code (8)				6. Date Exerc Expiration Da (Month/Day/Y	ate	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	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	Amount or Number of Shares		Transaction(s) (Instr. 4)		
Deferred Stock Units	(1)	04/30/2007		A		365.6555		(2)	(2)	Common Stock	365.6555	\$36.92	12,979.117	D	

Explanation of Responses:

1. Each stock unit is equal in value to one share of Lear Corporation common stock

2. The deferred stock units were accrued under the Lear Corporation Outside Directors Compensation Plan pursuant to a deferral election (with respect to the director's meeting fees) and are generally to be paid out in cash upon the earlier of either Mr. Spalding's retirement as a director of Lear Corporation or a change in control of Lear Corporation.

Remarks:

<u>/s/ Karen M. Rosbury, as</u> <u>Attorney-in-Fact</u>

<u>05/02/2007</u>

** 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.