

SECURITIES & EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
SCHEDULE 13G
UNDER THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO.)*

NAME OF ISSUER: LEAR CORPORATION
TITLE OF CLASS OF SECURITIES: LEAR CORPORATION

UNLESS OTHERWISE NOTED, THE SECURITY BEING REPORTED IS A
COMMON STOCK

CUSIP NO. 521865 10 5

FEE BEING PAID: YES

(1) NAMES OF REPORTING PERSONS: J.P. MORGAN & CO. INCORPORATED
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS: 13-2625764

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP: (A)
(B)

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION: UNITED STATES

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

(5) SOLE POWER TO VOTE: 4,754,676 SHARES

(6) SHARED POWER TO VOTE: 1,950 SHARES

(7) SOLE POWER TO DISPOSE: 5,976,876 SHARES

(8) SHARED POWER TO DISPOSE: 1,950 SHARES

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:
6,027,626 SHARES

(10) CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES:

(11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9): 8.98%

(12) TYPE OF REPORTING PERSON: HC

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

AMENDMENT NO: DATE DECEMBER 31,1999

FEE BEING PAID: YES

ITEM 1 (A) NAME OF ISSUER: LEAR CORPORATION

ITEM 1 (B) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

21557 TELEGRAPH ROAD
SOUTHFIELD, MI 78034

ITEM 2 (A) NAME OF PERSON FILING: J.P.MORGAN & CO. INCORPORATED

ITEM 2 (B) ADDRESS OF PRINCIPAL BUSINESS OFFICE:

60 WALL STREET
NEW YORK,N.Y. 10260

ITEM 2 (C) CITIZENSHIP UNITED STATES

ITEM 2 (D) TITLE OF CLASS OF SECURITIES:

LEAR CORPORATION

UNLESS OTHERWISE NOTED, SECURITY BEING REPORTED IS A
COMMON STOCK.

ITEM 2 (E) CUSIP NO: 521865 10 5

ITEM 3 TYPE OF PERSON: (G) PARENT HOLDING COMPANY

IF THIS STATEMENT IS FILED PURSUANT TO

RULE 13D-1 (b)

CHECK THIS BOX (X)

ITEM 4 (A) AMOUNT BENEFICIALLY OWNED: 6,027,626 SHARES,
INCLUDING 0 SHARES WHERE THERE IS A RIGHT TO ACQUIRE.

ITEM 4 (B) PERCENT OF CLASS: 8.98

ITEM 4 (C) (I) SOLE POWER TO VOTE: 4,754,676 SHARES

(II) SHARED POWER TO VOTE: 1,950 SHARES

(III) SOLE POWER TO DISPOSE: 5,976,876 SHARES

(IV) SHARED POWER TO DISPOSE: 1,950 SHARES

ITEM 5 OWNERSHIP OF 5 PERCENT OR LESS OF A CLASS: NOT APPLICABLE

ITEM 6 OWNERSHIP OF MORE THAN 5 PERCENT ON BEHALF OF ANOTHER PERSON:

VIRTUALLY ALL OF OUR ACCOUNTS INVOLVE OUTSIDE PERSONS WHO HAVE THE
RIGHT TO RECEIVE OR DIRECT THE RECEIPT OF DIVIDENDS FROM,OR THE PROCEEDS
FROM THE SALE OF, SECURITIES IN SUCH ACCOUNTS WITH RESPECT TO THE CLASS
OF SECURITIES WHICH ARE THE SUBJECT OF THIS REPORT. HOWEVER, NO SUCH
PERSON'S RIGHTS RELATE TO MORE THAN FIVE PERCENT OF THE CLASS UNLESS
SUCH PERSON IS IDENTIFIED BELOW.

ITEM 7 IDENTIFICATION AND CLASSIFICATION OF SUBSIDIARIES:

MORGAN GUARANTY TRUST COMPANY OF NEW YORK - 3(B) BANK
J.P. MORGAN INVESTMENT MANAGEMENT, INC. - 3(E) INVESTMENT ADVISOR
J.P. MORGAN FLORIDA FEDERAL SAVINGS BANK - 3(E) INVESTMENT ADVISOR
MORGAN TOYKO BANK

ITEM 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP
NOT APPLICABLE

ITEM 9 NOTICE OF DISSOLUTION OF THE GROUP: NOT APPLICABLE

ITEM 10 CERTIFICATION:

BY SIGNING BELOW I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE SECURITIES REFERRED TO ABOVE WERE NOT ACQUIRED AND ARE NOT HELD FOR THE PURPOSE OF OR WITH THE EFFECT OF CHANGING OR INFLUENCING THE CONTROL OF THE ISSUER OF THE SECURITIES AND WERE NOT ACQUIRED AND ARE NOT HELD IN CONNECTION WITH OR AS PARTICPANT IN ANY TRANSACTION HAVING THAT PURPOSE OR EFFECT.

JAMES C.P. BERRY
VICE PRESIDENT