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): December 6, 2006

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, MI	**48033**
(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)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 8 — Other Events

Item 8.01 — Other Events

(a) On December 6, 2006, Lear Corporation ("Lear") issued a press release announcing the results to date of its tender offer commenced November 21, 2006 for up to $850 million aggregate principal amount of its 8.125% senior notes due 2008, of which approximately €237 million are outstanding, and its 8.11% senior notes due 2009, of which approximately $593 million are outstanding. Lear also announced that all holders whose 2009 notes are validly tendered on or prior to the expiration date, including notes validly tendered after the early tender date of December 5, 2006, will be eligible to receive the total consideration in the tender offer of $1,055 per $1,000 principal amount at maturity for the 2009 notes. The press release is attached as Exhibit 99.1 hereto and is incorporated herein by reference.

(b) On November 8, 2006, Lear completed the private sale (the "Stock Issuance") of 8,695,653 shares of its common stock (the "Common Stock") to Icahn Partners LP, Icahn Partners Master Fund LP and Koala Holding LLC (collectively, the "Icahn Stockholders") at a price per share of $23.00. Pursuant to the terms of the Stock Purchase Agreement entered into in connection with the Stock Issuance, Lear agreed, within thirty (30) days after the closing of the Stock Issuance, to prepare and file a shelf registration statement with the U.S. Securities and Exchange Commission (the "SEC") covering the resale of the Common Stock and all other common stock then held by the Icahn Stockholders and to use its best efforts to maintain such registration statement continuously effective until such time as the shares being registered may be resold in a transaction exempt from the registration requirements of the Securities Act of 1933, as amended (the "Securities Act"). Pursuant to this prior contractual obligation, Lear is filing on the date hereof a shelf registration statement with the SEC to cover the resale of the Common Stock.

(c) On November 24, 2006, Lear completed the private sale (the "Note Issuance") of $300,000,000 aggregate principal amount of its $8^{1}/_{2}$% Senior Notes due 2013 and $600,000,000 aggregate principal amount of its $8^{3}/_{4}$% Senior Notes due 2016 (the "Notes"). Pursuant to the terms of the Registration Rights Agreement entered into in connection with the Note Issuance, Lear agreed to file a registration statement with the SEC relating to offers to exchange the applicable Notes for substantially similar notes registered under the Securities Act. Pursuant to this prior contractual obligation, Lear is filing on the date hereof a registration statement with the SEC relating to the exchange offer.

Section 9 — Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

The pro forma financial information and exhibits thereto of Lear Corporation ("Lear") filed herewith sets forth certain pro forma financial information described therein, including information relating to the execution of a definitive agreement relating to the transfer of substantially all of the assets of Lear's North American interior business to International Automotive Components Group North America, LLC, Lear's joint venture with WL Ross & Co. and Franklin Mutual Advisers, LLC, previously reported in Lear's Current Report of Form 8-K filed on December 1, 2006.

(c) Exhibits

99.1	Press Release of Lear Corporation issued December 6, 2006.
F-1	Pro forma financial information required by Rule 11-02 of Regulation S-X.

SIGNATURE

Pursuant to the requirements of the Exchange Act, 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: December 8, 2006	By:	/s/ James H. Vandenberghe
	Name:	James H. Vandenberghe
	Title:	Vice Chairman and Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press Release of Lear Corporation issued December 6, 2006.
F-1	Pro forma financial information required by Rule 11-02 of Regulation S-X.

Exhibit 99.1

FOR IMMEDIATE RELEASE

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Lear Announces Early Results in its Tender Offer for up to $850 Million of 2008 and 2009 Senior Notes

Southfield, Mich., December 6, 2006 – Lear Corporation [NYSE: LEA], one of the world's largest automotive suppliers, today announced the results to date of its tender offer commenced November 21, 2006 for up to $850 million aggregate principal amount of its 8.125% senior notes due 2008, of which approximately euro237 million are outstanding, and its 8.11% senior notes due 2009, of which approximately $593 million are outstanding.

The early tender date with respect to the notes has expired. As of 5:00 p.m., New York City time, on December 5, 2006, holders of approximately euro170.3 million in aggregate principal amount of 2008 notes and approximately $543.2 million in aggregate principal amount of 2009 notes had tendered their notes pursuant to the offer. This represents approximately 72% and 92% of the outstanding principal amount of 2008 notes and 2009 notes, respectively. Rights to withdraw tendered notes terminated at 5:00 p.m., New York City time, on December 5, 2006.

Holders of the 2008 notes who delivered valid tenders by the early tender date and whose notes are accepted for payment will receive the total consideration of euro1,045 per euro1,000 principal amount at maturity plus accrued interest. The payment date for the 2008 notes tendered as of the early tender date will occur promptly following the acceptance of such tenders, which is currently expected to occur on December 6, 2006.

Lear also announced that all holders whose 2009 notes are validly tendered on or prior to the expiration date will be eligible to receive the total consideration offered pursuant to the tender offer. Accordingly, all holders whose 2009 notes are validly tendered on or prior to the expiration date, including notes validly tendered after the early tender date of December 5, 2006, will be eligible to receive a purchase price of $1,055 per $1,000 principal amount at maturity for the 2009 notes.

The tender offer will expire at midnight, New York City time, on December 19, 2006, unless extended. The purchase price for any 2008 notes validly tendered after December 5, 2006 and prior to the expiration of the tender offer is euro1,025 per euro1,000 principal amount at maturity plus accrued interest. The tender offer for the 2009 notes will be in an aggregate amount such that the aggregate principal amount of 2008 notes and 2009 notes purchased in the tender offer will not exceed an aggregate maximum tender offer amount of $850 million.

All notes purchased in the tender offer will be retired upon consummation of the tender offer. The consummation of the tender offer is conditioned upon certain customary closing conditions. If any of the conditions are not satisfied, Lear is not obligated to accept for payment, purchase or pay for, or may delay the acceptance for payment of, any tendered notes, and may terminate the tender offer. Subject to applicable law, Lear may waive any condition applicable to the tender offer and extend or otherwise amend the tender offer.

Citigroup Corporate and Investment Banking is the dealer manager for the tender offer. Questions regarding the tender offer may be directed to Citigroup Corporate and Investment Banking at 800-558-3745 (toll free) or at 212-723-6106 (collect).

Global Bondholder Services Corporation is acting as information agent and the depositary. Copies of the Offer to Purchase, Letter of Transmittal and related documents may be obtained at no charge from Global Bondholder Services Corporation at 866-873-5600 (toll-free) or at 212-430-3774 (collect). The Company has also retained Dexia Banque Internationale à Luxembourg to act as depositary for the 2008 notes.

The tender offer may only be made pursuant to the Offer to Purchase. Holders of the notes should read carefully the Offer to Purchase and related materials because they contain important information related to the tender offer. This news release is not an offer to purchase, nor a solicitation of an offer to sell, any securities.

Lear Corporation is one of the world's largest suppliers of automotive interior systems and components. Lear provides complete seat systems, electronic products and electrical distribution systems and other interior products. With annual net sales of $17.1 billion in 2005, Lear ranks #127 among the Fortune 500. Lear's world-class products are designed, engineered and manufactured by a diverse team of 111,000 employees at 286 locations in 34 countries. Lear's headquarters are in Southfield, Michigan, and Lear is traded on the New York Stock Exchange under the symbol [LEA]. Further information about Lear is available on the Internet at http://www.lear.com.

Forward-Looking Statements

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Actual results may differ materially from anticipated results as a result of certain risks and uncertainties, including but not limited to: general economic conditions in the markets in which the Company operates, including changes in interest rates or currency exchange rates; the financial condition of the Company's customers or suppliers; fluctuations in the production of vehicles for which the Company is a supplier; disruptions in the relationships with the Company's suppliers; labor disputes involving the Company or its significant customers or suppliers or that otherwise affect the Company; the Company's ability to achieve cost reductions that offset or exceed customer-mandated selling price reductions; the outcome of customer productivity negotiations; the impact and timing of program launch costs; the costs and timing of facility closures, business realignment or similar actions; increases in the Company's warranty or product liability costs; risks associated with conducting business in foreign countries; competitive conditions impacting the Company's key customers and suppliers; raw material costs and availability; the Company's ability to mitigate the significant impact of recent increases in raw material, energy and commodity costs; the outcome of legal or regulatory proceedings to which the Company is or may become a party; unanticipated changes in cash flow, including the Company's ability to align its vendor payment terms with those of the Company's customers; the finalization of the Company's restructuring strategy; and other risks described from time to time in the Company's Securities and Exchange Commission filings. In addition, our agreement to contribute substantially all of our North American interior business to IAC North America is subject to various conditions, including the receipt of required third-party consents, as well as other closing conditions customary for transactions of this type. No assurances can be given that the proposed transaction will be consummated on the terms contemplated or at all. Also, no assurances can be given that the tender offer referred to in this news release will be completed on the terms contemplated or at all.

The forward-looking statements in this press release are made as of the date hereof, and the Company does not assume any obligation to update, amend or clarify them to reflect events, new information or circumstances occurring after the date hereof.

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Unaudited Pro Forma Condensed Consolidated Financial Statements

On November 8, 2006, Lear Corporation (“Lear”) completed the sale of 8,695,653 shares of its common stock in a private placement to affiliates of and funds managed by Carl C. Icahn for a purchase price of $23 per share (the “Equity Offering”).

On October 16, 2006, Lear completed the contribution of substantially all of its European interior business to International Automotive Components Group, LLC (“IAC Europe”), its joint venture with WL Ross & Co. LLC (“WL Ross”) and Franklin Mutual Advisers, LLC (“Franklin”), in exchange for a one-third equity interest in IAC Europe (the “ISD Europe Transaction”). On November 30, 2006, Lear entered into an asset purchase agreement with International Automotive Components Group North America, Inc. and International Automotive Components Group, LLC (together, IAC North America), WL Ross and Franklin under which Lear agreed to transfer substantially all of the assets of its North American interior business (as well as its interests in two China joint ventures) and $25 million of cash to IAC North America (the “ISD NA Transaction”). Under the terms of the agreement, Lear will receive a 25% equity interest in the IAC North America joint venture and warrants to purchase an additional 7% equity interest. IAC North America will assume the ordinary course liabilities of Lear’s North American interior business, while Lear will retain certain pre-closing liabilities, including pension and other postretirement healthcare liabilities incurred through the closing date of the transaction.

For accounting purposes, Lear’s interests in IAC Europe and IAC North America will be reflected on the equity method of accounting. The pro forma adjustments related to Lear’s accounting for these equity investments do not reflect purchase accounting adjustments to be recorded by IAC Europe and IAC North America and do not reflect the operations of other businesses acquired by IAC Europe and IAC North America. Consequently, the amounts reflected in Lear’s unaudited pro forma condensed consolidated financial statements are subject to change.

On November 24, 2006, Lear completed an offering of $900 million in new senior notes and commenced a tender offer for $850 million aggregate principal amount of its outstanding 2008 and 2009 senior notes. The pro forma adjustments reflect the completion of the offering and the repurchase of $850 million aggregate principal amount of outstanding 2008 and 2009 senior notes (the “Refinancing Transactions”).

The following unaudited pro forma condensed consolidated balance sheet as of September 30, 2006, gives effect to the Equity Offering, the ISD Europe Transaction, the ISD NA Transaction and the Refinancing Transactions (collectively, the “Transactions”) as if they had occurred as of September 30, 2006. The following unaudited pro forma condensed consolidated statements of operations for the nine months ended September 30, 2006 and the year ended December 31, 2005, give effect to the Transactions as if they had occurred as of January 1, 2005.

The pro forma adjustments are based upon available information and certain assumptions that Lear believes are reasonable under the circumstances. The actual amounts could differ from these estimates. The unaudited condensed consolidated pro forma financial information is for informational purposes only and is not necessarily indicative of the operating results or financial position that would have been achieved had the Transactions been consummated on the dates indicated and should not be construed as representative of future results of operations or financial position. In addition, the ISD NA Transaction and the Refinancing Transactions have not been completed. No assurances can be given that these transactions will be completed on the terms contemplated or at all. Any changes in the terms of these transactions will result in adjustments to the pro forma information included herein. The pro forma results should be read in conjunction with the financial statements and notes thereto and Management’s Discussion and Analysis of Financial Condition and Results of Operations included in Lear’s Annual Report on Form 10-K for the year ended December 31, 2005 and Quarterly Report on Form 10-Q for the period ended September 30, 2006.

Unaudited Pro Forma Condensed Consolidated Balance Sheet
(in millions)

	As of September 30, 2006					
				ISD Transactions		
	As Reported	Equity Offering (1)	Refinancing Transactions (2)	Divestitures (3)	Investments and Adjustments	Pro Forma
Assets						
Current assets:						
Cash and cash equivalents	$ 153.0	$ 199.1	$ (22.2)	$ (12.9)	$ (20.0) (4)	$ 297.0
Accounts receivable	2,571.8	—	—	(496.0)	—	2,075.8
Inventories	748.4	—	—	(111.8)	—	636.6
Recoverable customer engineering and tooling	228.2	—	—	(124.4)	—	103.8
Other	310.7	—	—	(12.7)	19.2 (5)	317.2
Total current assets	4,012.1	199.1	(22.2)	(757.8)	(0.8)	3,430.4
Long-term assets:						
Property, plant and equipment, net	1,982.0	—	—	(505.8)	—	1,476.2
Goodwill, net	1,984.7	—	—	—	—	1,984.7
Other	472.6	—	11.3	(67.6)	162.2 (6,7)	578.5
Total long-term assets	4,439.3	—	11.3	(573.4)	162.2	4,039.4
	$ 8,451.4	$ 199.1	$ (10.9)	$ (1,331.2)	$ 161.4	$ 7,469.8
Liabilities and Stockholders' Equity						
Current liabilities:						
Short-term borrowings	$ 8.6	$ —	$ —	$ —	$ —	$ 8.6
Accounts payable and drafts	2,888.9	—	—	(458.8)	—	2,430.1
Accrued liabilities	1,214.6	—	—	(109.9)	56.5 (8)	1,161.2
Current portion of long-term debt	27.5	—	—	—	—	27.5
Total current liabilities	4,139.6	—	—	(568.7)	56.5	3,627.4
Long-term liabilities						
Long-term debt	2,349.7	—	56.8	(21.1)	—	2,385.4
Other	838.9	—	(13.2)	(29.5)	13.8 (9)	810.0
Total long-term liabilities	3,188.6	—	43.6	(50.6)	13.8	3,195.4
Stockholders' equity	1,123.2	199.1	(54.5)	(4.2)	(616.6) (10)	647.0
	$ 8,451.4	$ 199.1	$ (10.9)	$ (623.5)	$ (546.3)	$ 7,469.8

See Notes to the Unaudited Pro Forma Condensed Consolidated Financial Statements.

Unaudited Pro Forma Condensed Consolidated Statements of Operations
(in millions)

	For the Nine Months Ended September 30, 2006				
			ISD Transactions		
	As Reported	Refinancing Transactions	Divestitures (3)	Investments and Adjustments	Pro Forma
Net sales	$ 13,558.4	$ —	$ (2,468.6)	$ —	$ 11,089.8
Cost of sales	12,868.3	—	(2,547.5)	—	10,320.8
Selling, general and administrative expenses	493.9	—	(60.2)	—	433.7
Goodwill impairment charge	2.9	—	(2.9)	—	—
Interest expense	157.5	7.1 (11)	(0.2)	—	164.4
Other expense, net	55.4	—	(33.0)	36.8 (12)	59.2
Income (loss) before provision for income taxes and cumulative effect of a change in accounting principle	(19.6)	(7.1)	175.2	(36.8)	111.7
Provision for income taxes	45.8	—	2.1	—	47.9
Income (loss) before cumulative effect of a change in accounting principle	(65.4)	(7.1)	173.1	(36.8)	63.8
Cumulative effect of a change in accounting principle	2.9	—	—	—	2.9
Net income (loss)	$ (62.5)	$ (7.1)	$ 173.1	$ (36.8)	$ 66.7
Net income (loss) per share					
Basic	$ (1.10)				$ 0.99
Diluted	$ (1.10)				$ 0.98
Weighted average shares outstanding					
Basic	67,302,119				67,302,119
Diluted	67,302,119				68,069,814

See Notes to the Unaudited Pro Forma Condensed Consolidated Financial Statements.

	For the Year Ended December 31, 2005				
			ISD Transactions		
	As Reported	Refinancing Transactions	Divestitures (3)	Investments and Adjustments	Pro Forma
Net sales	$ 17,089.2	$ —	$ (2,959.0)	$ —	$ 14,130.2
Cost of sales	16,353.2	—	(3,101.2)	—	13,252.0
Selling, general and administrative expenses	630.6	—	(44.1)	—	586.5
Goodwill impairment charge	1,012.8	—	(1,012.8)	—	—
Interest expense	183.2	9.5 (11)	0.2	—	192.9
Other expense, net	96.6	—	(6.6)	39.6 (13)	129.6
Loss before provision for income taxes	(1,187.2)	(9.5)	1,205.5	(39.6)	(30.8)
Provision for income taxes	194.3	—	(8.2)	—	186.1
Net loss	$ (1,381.5)	$ (9.5)	$ 1,213.7	$ (39.6)	$ (216.9)
Basic and diluted net loss per share	$ (20.57)				$ (3.23)
Weighted average shares outstanding	67,166,668				67,166,668

See Notes to the Unaudited Pro Forma Condensed Consolidated Financial Statements.

Notes to the Unaudited Pro Forma Condensed Consolidated Financial Statements

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(1) To reflect proceeds of $200.0 million, net of estimated transaction costs of $0.9 million, related to the sale of 8,695,653 shares of common stock in a private placement to affiliates of and funds managed by Carl C. Icahn for a purchase price of $23 per share.

(2) To reflect an offering of $900 million in new senior notes and the repurchase of $850 million aggregate principal amount of outstanding 2008 and 2009 senior notes. A summary of assumptions related to the Refinancing Transactions is shown below:

	Cash	Other Long-term Assets	Long-term Debt	Other Long-term Liabilities	Loss on Extinguishment of Debt
Cash proceeds from notes offering	$ 900.0	$ —	$ 900.0	$ —	$ —
Repurchase of Euro 237 million ($300.8 million based on the exchange rate in effect as of September 30, 2006) senior notes due 2008 at a premium of 4.5% and the incurrence of associated fees	(315.1)	—	(300.8)	—	(14.3)
Repurchase of $549.2 million par value ($542.4 million carrying value) senior notes due 2009 at a premium of 5.5% and the incurrence of associated fees	(580.7)	—	(542.4)	—	(38.3)
Write-off of deferred financing fees related to retirement of senior notes	—	(1.9)	—	—	(1.9)
Settlement of outstanding interest rate swap contracts	(13.2)	—	—	(13.2)	—
Payment of deferred financing fees	(13.2)	13.2	—	—	—
	$ (22.2)	$ 11.3	$ 56.8	$ (13.2)	$ (54.5)

(3) To eliminate the carrying value of certain assets and liabilities and the results of operations arising from the ISD Europe Transaction and ISD NA Transaction. Does not reflect certain pre-closing liabilities that will be retained by Lear, including pre-closing pension and other postretirement benefit liabilities.

(4) To reflect cash received of $5.0 million related to the ISD Europe Transaction and cash contributed to IAC North America in connection with the ISD NA Transaction of $25.0 million.

(5) The agreement governing the ISD NA Transaction provides for a purchase price adjustment based on closing date net working capital. The adjustment reflects working capital as of September 30, 2006, which is not indicative of net working capital as of the projected closing date.

(6) To reflect Lear's investment in IAC Europe of $105.6 million and Lear's investment in IAC North America of $25.3 million (including $0.3 million related to the fair value of equity warrants to purchase an additional 7% equity interest in IAC North America). The calculation of Lear's investment in IAC Europe and IAC North America is shown below:

	IAC Europe*	IAC North America
Fair value of assets contributed by majority owners (based on cash transactions)	$ 215.0	$ 75.0
Majority owners' equity interest	67.1%	75.0%
Fair value of entity	320.7	100.0
Lear's equity interest	32.9%	25.0%
	105.6	25.0
Fair value of equity warrants	N/A	0.3
Fair value of Lear's investment	$ 105.6	$ 25.3

* Does not reflect a note receivable that is convertible following the determination of closing date net working capital related to the ISD Europe Transaction that would increase Lear's equity interest up to 34.0%.

(7) To reflect a tax benefit of $31.3 million resulting from the ISD NA Transaction.

(8) To reflect transaction costs and incremental current liabilities of $12.6 million related to the ISD Europe Transaction and $43.9 million related to the ISD NA Transaction.

(9) To reflect estimated curtailment charges, special termination benefits and funding requirements related to the withdrawal from a multiemployer pension plan of $13.8 million incurred by Lear related to the ISD NA Transaction.

(10) To reflect the estimated loss resulting from the ISD NA Transaction of $616.6 million, net of tax. The calculation of Lear's estimated loss resulting from the ISD NA Transaction is shown below:

Carrying value of net assets contributed	$ 609.7
Liabilities incurred	57.7
Estimated retained working capital	(19.2)
Proceeds related to equity warrants	(0.3)
Estimated pretax loss resulting from the ISD NA Transaction	647.9
Tax benefit	(31.3)
Estimated loss resulting from the ISD NA Transaction	$ 616.6

The estimated pre-tax loss resulting from the ISD NA Transaction of $647.9 million reflects balances as of September 30, 2006. This amount excludes additional costs that may be incurred through the date of closing of the ISD NA Transaction.

(11) To reflect incremental interest expense resulting from the Refinancing Transactions.

(12) To reflect Lear's estimated equity loss of $0.6 million related to its 32.9% ownership interest in IAC Europe and Lear's estimated equity loss of $36.2 million related to its 25.0% ownership interest in IAC North America. This adjustment does not reflect purchase accounting adjustments to be recorded by IAC Europe and IAC North America and does not reflect the operations of other businesses acquired by IAC Europe and IAC North America.

(13) To reflect Lear's estimated equity income of $0.4 million related to its 32.9% ownership interest in IAC Europe and Lear's estimated equity loss of $40.0 million related to its 25.0% ownership interest in IAC North America. This adjustment does not reflect purchase accounting adjustments to be recorded by IAC Europe and IAC North America and does not reflect the operations of other businesses acquired by IAC Europe and IAC North America.