
**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 25, 2005**

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)

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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Section 8 — Other Events

Item 8.01. Other Events

On May 26, 2005, Lear Corporation (“Lear”) issued a press release announcing that a \$30 million verdict was rendered on Wednesday, May 25, 2005 against Lear in a case pending in the U.S. District Court for the Eastern District of Michigan. As previously reported in Lear’s public filings, on January 29, 2002, Seton Company, one of Lear’s leather suppliers, filed a suit alleging that Lear had breached a purported agreement to purchase leather from Seton for seats for the life of the General Motors GMT 800 program.

As a result of the verdict, Lear currently expects to record a net charge of approximately \$0.25 per share to second quarter 2005 net income. The impact resulting from the verdict is not reflected in Lear’s previously announced financial guidance.

A copy of the press release is attached hereto as Exhibit 99.1 and incorporated by reference herein.

Section 9 — Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

Exhibit Number	Description
Exhibit 99.1	Press Release issued by Lear Corporation on May 26, 2005, filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Current Report to be signed on its behalf by the undersigned thereunto duly authorized.

Lear Corporation

May 27, 2005

By: Date:/s/ Daniel A. Ninivaggi
Name: Daniel A. Ninivaggi
Title: Senior Vice President, Secretary and General
Counsel

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
Exhibit 99.1	Press Release issued by Lear Corporation on May 26, 2005, filed herewith.

FOR IMMEDIATE RELEASE

Corporate Communications:

Mel Stephens
(248) 447-1624

Investor Relations:

Anne Bork
(248) 447-5914

**Lear Announces Jury Verdict in Seton Lawsuit;
Plans to Challenge Outcome**

Southfield, Mich., May 26, 2005 — Lear Corporation (NYSE: LEA) announced today that a \$30 million verdict was rendered on Wednesday, May 25, 2005 against Lear in a case pending in the U.S. District Court for the Eastern District of Michigan. As previously reported in the Company's public filings, on January 29, 2002, Seton Company, one of Lear's leather suppliers, filed a suit alleging that Lear had breached a purported agreement to purchase leather from Seton for seats for the life of the General Motors GMT 800 program. Seton had sought up to \$97 million in compensatory and exemplary damages.

"We strongly disagree with the jury's verdict and the damages award. We intend to challenge the verdict and, if necessary, seek an appeal," stated Daniel A. Ninivaggi, Lear's Senior Vice President, Secretary and General Counsel.

As a result of the verdict, Lear currently expects to record a net charge of approximately \$0.25 per share to second quarter 2005 net income. The impact resulting from the verdict is not reflected in Lear's previously announced financial guidance. Lear intends to discuss and update financial guidance for the remainder of 2005 when Lear releases its second quarter financial results on July 29, 2005.

Lear Corporation, a Fortune 500 company headquartered in Southfield, Mich., USA, focuses on integrating complete automotive interiors, including seat systems, interior trim and electrical systems. With annual net sales of \$17 billion in 2004, Lear is one of the world's largest automotive interior systems suppliers. The company's world-class products are designed, engineered and manufactured by more than 110,000 employees in 34 countries. Further information about Lear and its products is available on the Internet at www.lear.com.

Forward-Looking Statements

This news 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, fluctuations in the production of vehicles for which the Company is a supplier, 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, raw material cost 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 and other risks described from time to time in the Company's Securities and Exchange Commission filings.

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 them.