

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

LEAR CORPORATION

(exact name of registrant as specified in its charter)

Delaware
(State of other jurisdiction of
incorporation or organization)

21557 Telegraph Road
Southfield, Michigan
(Address of principal executive offices)

13-3386776
(I.R.S. Employer
Identification No.)

48086-50085
(zip code)

Lear Corporation Salaried Retirement Savings Plan
(Full Title of the Plan)

Daniel A. Ninivaggi
Executive Vice President, Secretary and General Counsel
Lear Corporation
21557 Telegraph Road
Southfield, Michigan 48034
(Name and address of agent for service)

(248) 447-1500
(Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered (1)	Amount to be registered (1)(2)	Proposed maximum offering price per share (3)	Proposed maximum offering price (3)	Amount of registration fee
Common Stock, \$.01 par value	500,000 shares	\$ 30.205	\$ 15,102,500	\$ 1,616

- (1) Pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Lear Corporation Salaried Retirement Savings Plan.
- (2) Pursuant to Rule 416(a) under the Securities Act of 1933, this registration statement shall be deemed to cover any additional shares of common stock, par value \$.01 per share, which may be offered pursuant to the Lear Corporation Salaried Retirement Savings Plan as a result of stock splits, stock dividends and certain other events.
- (3) Estimated solely for the purposes of calculating the registration fee pursuant to Rule 457(h) under the Securities Act of 1933, on the basis of the average high and low prices reported for shares on the New Stock Exchange Composite Tape on October 30, 2006, which was \$30.205.

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EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement registers an additional 500,000 shares of common stock, par value \$.01, of Lear Corporation that may be awarded under the Lear Corporation Salaried Retirement Savings Plan (f/k/a the Lear Seating Corporation 401(k) Plan). Registration Statement No. 33-57237, as filed on January 11, 1995, registered 750,000 shares of common stock to be issued under the Lear Corporation Salaried Retirement Savings Plan (f/k/a: (1) the Lear Plastics Corporation 401(k) Plan for Hourly Employees, (2) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Detroit Plant, (3) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Fenton Plant, (4) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Romulus II Plant and (5) the Lear Seating 401(k) Plan). On July 17, 1998, Lear Corporation filed a post effective amendment to Registration Statement No. 33-57237 to reflect the consolidation of the first four plans listed in the parenthetical above with the Lear Corporation 401(k) Plan. Registration Statement No. 333-94789, as filed on January 18, 2000, and Registration Statement No. 333-108883, as filed on September 17, 2003 registered an additional 250,000 and 500,000 shares of common stock, respectively, to be issued under the Lear Corporation Salaried Retirement Savings Plan. With this Registration Statement, Lear Corporation registers an additional 500,000 shares of common stock to be issued under the Lear Corporation Salaried Retirement Savings Plan.

PART II INFORMATION REQUIRED IN THIS REGISTRATION STATEMENT

The contents of the Registration Statement on Form S-8, as filed January 11, 1995, Registration Statement No. 33-57237, as amended, are hereby incorporated by reference into this Registration Statement.

Item 8. Exhibits

Exhibit Number	Description
23.1	Consent of Ernst & Young LLP
24.1	Powers of Attorney (included on the signature page hereof)

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, Lear Corporation certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Southfield, Michigan, on the 3rd day of November, 2006.

LEAR CORPORATIONBy: /s/ Daniel A. Ninivaggi

Daniel A. Ninivaggi

Executive Vice President, Secretary and General Counsel

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints James H. Vandenberghe and Daniel A. Ninivaggi and each of them (with full power to each of them to act alone), his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all said attorneys-in-fact and agents, or any of them, or their substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Robert E. Rossiter</u> Robert E. Rossiter	Chairman and Chief Executive Officer, Director (Principal Executive Officer)	November 3, 2006
<u>/s/ James H. Vandenberghe</u> James H. Vandenberghe	Vice Chairman and Chief Financial Officer, Director (Principal Financial Officer)	November 3, 2006
<u>/s/ Matthew J. Simoncini</u> Matthew J. Simoncini	Senior Vice President, Operational Finance (Principal Accounting Officer)	November 3, 2006
<u>/s/ David E. Fry</u> David E. Fry	Director	November 3, 2006
<u>/s/ Conrad L. Mallett, Jr.</u> Conrad L. Mallett, Jr.	Director	November 3, 2006
<u>/s/ Larry W. McCurdy</u> Larry W. McCurdy	Director	November 3, 2006
<u>/s/ Roy E. Parrott</u> Roy E. Parrott	Director	November 3, 2006
<u>/s/ David P. Spalding</u> David P. Spalding	Director	November 3, 2006
<u>/s/ James A. Stern</u> James A. Stern	Director	November 3, 2006
<u>/s/ Henry D.G. Wallace</u> Henry D.G. Wallace	Director	November 3, 2006
<u>/s/ Richard F. Wallman</u> Richard F. Wallman	Director	November 3, 2006

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Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Southfield, Michigan on November 3, 2006.

LEAR CORPORATION SALARIED RETIREMENT
SAVINGS PLAN

By: Lear Corporation Employee Benefits Committee, as Plan
Administrator

By: /s/ Roger A. Jackson
Name: Roger A. Jackson
Title: Chairman of the Employee Benefits Committee and
Senior Vice President - Human Resources

EXHIBIT INDEX

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Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the Lear Corporation Salaried Retirement Savings Plan the incorporation by reference therein of our reports (a) dated March 6, 2006, with respect to the consolidated financial statements and schedule of Lear Corporation, Lear Corporation management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Lear Corporation included in its Annual Report (Form 10-K) and (b) dated June 9, 2006, with respect to the financial statements and schedules of the Lear Corporation Salaried Retirement Savings Plan included in the Plan's Annual Report (Form 11-K), both for the year ended December 31, 2005, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Troy, Michigan
November 2, 2006