

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 7)*

Lear Corporation
(Name of Issuer)

Common Stock, Par Value \$.01
(Title of Class of Securities)

521865105
(CUSIP Number)

Marc Weitzen, Esq.
General Counsel
Icahn Capital LP
767 Fifth Avenue, 47th Floor
New York, New York 10153
(212) 702-4388

(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

July 31, 2008
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Section 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box / /.

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D
(Amendment No. 7)

Item 1. Security and Issuer

The Schedule 13D filed with the Securities and Exchange Commission on October 17, 2006, as previously amended (the "Initial 13D"), by the Reporting Persons with respect to the shares of Common Stock, \$.01 par value (the "Shares"), issued by Lear Corporation (the "Issuer" or "Lear"), is hereby further amended to furnish the additional information set forth herein. All capitalized terms contained herein but not otherwise defined shall have the meanings ascribed to such terms in the Initial 13D.

Item 2. Identity and Background

Item 2 of the Initial 13D is hereby amended by adding the following:

As a result of internal restructurings: (i) CCI Offshore Corp. and CCI Onshore Corp. are no longer Reporting persons; and (ii) in addition to the Reporting Persons identified in Item 2 of the Initial 13D, the following additional parties shall be deemed to be Reporting Persons - Icahn Partners Master Fund II LP, a Cayman Islands exempted limited partnership ("Icahn Master II"), Icahn Partners Master Fund III LP, a Cayman Islands exempted limited partnership ("Icahn Master III"), Icahn Capital LP, a Delaware limited partnership ("Icahn Capital"), and IPH GP LLC, a Delaware limited liability company ("IPH"). In addition, the names of certain Reporting Persons identified

in Item 2 of the Initial 13D have been changed as follows: the name of American Real Estate Holdings Limited Partnership has been changed to Icahn Enterprises Holdings LP ("Icahn Enterprises Holdings"); and the name of American Property Investors, Inc. has been changed to Icahn Enterprises G.P. Inc. ("Icahn Enterprises GP").

The principal business address of each of (i) Icahn Capital and IPH is White Plains Plaza, 445 Hamilton Avenue - Suite 1210, White Plains, NY 10601, and (ii) Icahn Master II and Icahn Master III is c/o Walkers SPV Limited, P.O. Box 908GT, 87 Mary Street, George Town, Grand Cayman, Cayman Islands.

Icahn Offshore is the general partner of each of Icahn Master II and Icahn Master III. Icahn Capital is the general partner of each of Icahn Offshore and Icahn Onshore. Icahn Enterprises Holdings is the sole member of IPH, which is the general partner of Icahn Capital. Beckton is the sole stockholder of Icahn Enterprises GP, which is the general partner of Icahn Enterprises Holdings. Carl C. Icahn is the sole stockholder of Beckton. As such, Mr. Icahn is in a position indirectly to determine the investment and voting decisions made by each of the additional Reporting Persons.

Each of Icahn Master II and Icahn Master III is primarily engaged in the business of investing in securities. Icahn Capital is primarily engaged in the business of serving as the general partner of each of Icahn Offshore and Icahn Onshore. IPH is primarily engaged in the business of serving as the general partner of Icahn Capital.

The name, citizenship, present principal occupation or employment and business address of each director and executive officer of the additional Reporting Persons are set forth in Schedule A attached hereto.

None of the additional Reporting Persons, nor any manager or executive officer of the additional Reporting Persons, has, during the past five years, (a) been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), or (b) been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting, or mandating activities subject to, Federal or State securities laws or a finding of any violation with respect to such laws.

Item 4. Purpose of Transaction

Item 4 of the Initial 13D is hereby amended by adding the following:

The Reporting Persons may, from time to time and at any time, acquire additional Shares, Notes (as defined in Item 6 below) and/or other equity, debt or other securities of Lear (collectively, "Securities") in the open market or otherwise and reserve the right to dispose of any or all of their Securities in the open market or otherwise, at any time and from time to time, and to engage in any hedging or similar transactions with respect to the Securities.

Item 6. Contracts, Arrangements, Understandings or Relationship with Respect to Securities of the Issuer

Item 6 of the Initial 13D is hereby amended by adding the following:

On July 16 and July 22, 2008, the Reporting Persons acquired, in open market purchases, \$13,750,000 in aggregate principal amount of Lear's 8.50% Senior Notes due 2013 (the "Notes").

On July 31, 2008, all of the cash-settled equity swap agreements previously described in this Item 6 expired in accordance with their terms. As a result, the Reporting Persons no longer have economic exposure to any Shares through such agreements.

SIGNATURE

After reasonable inquiry and to the best of each of the undersigned knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: August 1, 2008

HIGH RIVER LIMITED PARTNERSHIP

By: Hopper Investments LLC, general partner

By: Barberrry Corp., sole member

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

HOPPER INVESTMENTS LLC

By: Barberrry Corp., sole member

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

KOALA HOLDING LIMITED PARTNERSHIP

By: Koala Holding GP Corp., general partner

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

KOALA HOLDING GP CORP.

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

BARBERRY CORP.

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND II LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner
Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND III LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner
Title: Authorized Signatory

ICAHN OFFSHORE LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner
Title: Authorized Signatory

ICAHN PARTNERS LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner
Title: Authorized Signatory

ICAHN ONSHORE LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner
Title: Authorized Signatory

ICAHN CAPITAL LP

By: IPH GP LLC, its general partner
By: Icahn Enterprises Holdings LP, its sole member
By: Icahn Enterprises GP, Inc., general partner

By: /s/ Andrew Skobe

Name: Andrew Skobe
Title: Chief Financial Officer

IPH GP LLC

By: Icahn Enterprises Holdings LP, its sole member
By: Icahn Enterprises GP, Inc., general partner

By: /s/ Andrew Skobe

Name: Andrew Skobe
Title: Chief Financial Officer

AREP CAR HOLDINGS CORP.

By: /s/ Andrew Skobe

Name: Andrew Skobe
Title: Chief Financial Officer

ICAHN ENTERPRISES HOLDINGS LP
By: Icahn Enterprises GP, Inc., general partner

By: /s/ Andrew Skobe

Name: Andrew Skobe
Title: Chief Financial Officer

ICAHN ENTERPRISES GP, INC.

By: /s/ Andrew Skobe

Name: Andrew Skobe
Title: Chief Financial Officer

BECKTON CORP.

By: /s/ Edward E. Mattner

Name: Edward E. Mattner
Title: Authorized Signatory

/s/ Carl C. Icahn

CARL C. ICAHN

[Signature Page of Amendment #7 to Schedule 13D - Lear Corp.]

SCHEDULE A

DIRECTORS AND EXECUTIVE OFFICERS OF ADDITIONAL REPORTING PERSONS

The following sets forth the name, position, and principal occupation of each director and executive officer of each of the additional Reporting Persons. Each such person is a citizen of the United States of America. Except as otherwise indicated, the business address of each director and officer is c/o Icahn Associates Corp., 767 Fifth Avenue, 47th Floor, New York, New York 10153. To the best of the Reporting Persons' knowledge, except as set forth in this statement on Schedule 13D, none of the directors or executive officers of the Reporting Persons own any Shares.

ICAHN PARTNERS MASTER FUND II LP ICAHN PARTNERS MASTER FUND III LP Name - ----	Position -----
Icahn Offshore LP	General Partner
Carl Icahn	Chief Executive Officer
Keith A. Meister	Managing Director
Vincent J. Intrieri	Managing Director
Irene March	Chief Financial Officer
Edward E. Mattner	Authorized Signatory
Gail Golden	Authorized Signatory
Dana Witkin	Director of Investor Relations
Keith Cozza	Chief Compliance Officer
Anthony Canova	Controller

ICAHN CAPITAL LP Name - ----	Position -----
IPH GP LLC	General Partner

IPH GP LLC Name - ----	Position -----
Icahn Enterprises Holdings L.P.	Sole Member