

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No. 2)\*

Lear Corporation  
(Name of Issuer)

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

521865105  
(CUSIP Number)

Marc Weitzen, Esq.  
General Counsel  
Icahn Associates Corp. & affiliated companies  
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)

February 2, 2007  
(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

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"), 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 4. Purpose of Transaction

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

American Real Estate Partners, L.P. ("AREP"), an entity controlled by Mr. Icahn, made an acquisition proposal to Lear Corporation Friday evening February 2, 2007, which calls for a merger of Lear with a newly formed subsidiary of AREP, pursuant to which stockholders of Lear would receive \$36 per share in cash. During the weekend, representatives of AREP discussed the transaction with Issuer's key senior executives, including Chairman and CEO, Robert Rossiter, who indicated to AREP that if the deal were consummated they would remain with the Issuer. Throughout the weekend, AREP and Lear discussed the proposal and are attempting to come to an agreement on the terms and conditions and the definitive documents embodying them. There is no assurance that the parties will

finally agree to terms or that any transaction will ultimately result.

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: February 5, 2007

HIGH RIVER LIMITED PARTNERSHIP

By: Hopper Investments LLC, general partner

By: Barberrry Corp., sole member

By: /s/ Edward E. Mattner

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Name: Edward E. Mattner

Title: Authorized Signatory

HOPPER INVESTMENTS LLC

By: Barberrry Corp., sole member

By: /s/ Edward E. Mattner

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Name: Edward Mattner

Title: Authorized Signatory

KOALA HOLDING LLC

By: /s/ Edward E. Mattner

-----  
Name: Edward Mattner

Title: Authorized Signatory

BARBERRY CORP.

By: /s/ Edward E. Mattner

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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 OFFSHORE LP

By: /s/ Edward E. Mattner

-----  
Name: Edward E. Mattner

Title: Authorized Signatory

CCI OFFSHORE CORP.

By: /s/ Keith Meister  
-----  
Name: Keith Meister  
Title: Vice President

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

CCI ONSHORE CORP.

By: /s/ Keith Meister  
-----  
Name: Keith Meister  
Title: Vice President

/s/ Carl C. Icahn  
-----  
CARL C. ICAHN

[Signature Page of Amendment No. 2 to Schedule 13D - Lear Corp.]