





**Lear Corporation**  
**World Headquarters**  
21557 Telegraph Road  
P.O. Box 5008  
Southfield, MI 48033  
USA

October 16, 2007

**Phone (248) 447-1500**

VIA EDGAR AND FACSIMILE

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549-3561

Re: Form S-3 Registration No. 333-38574  
Application for Withdrawal Pursuant to Rule 477

Ladies and Gentlemen:

Pursuant to Rule 477 of the Securities Act of 1933, as amended, Lear Corporation (the "Company") respectfully requests and hereby applies for an order from the staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") granting the immediate withdrawal of the Company's registration statement on Form S-3 and all exhibits thereto (File No. 333-38574), filed with the Commission on June 5, 2000 and declared effective by the Commission on June 15, 2000 (the "Registration Statement").

Withdrawal of the Registration Statement is requested because the Company does not at this time plan to sell securities of the Company as contemplated by the Registration Statement. No securities were sold pursuant to the prospectus included in the Registration Statement.

If you have any questions regarding this matter, please contact our counsel, Bruce Toth of Winston & Strawn LLP, at (312) 558-5723.

Very truly yours,

Lear Corporation

By: /s/ Daniel A. Ninivaggi

Name: Daniel A. Ninivaggi

Title: Executive Vice President, General  
Counsel, Chief Administrative  
Officer and Corporate Secretary

cc: Bruce Toth  
Brian Schafer