



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 29, 2008

**Via U.S. mail and facsimile**

Mr. Robert E. Rossiter  
Chairman, Chief Executive Officer, and President  
Lear Corporation  
21557 Telegraph Road  
Southfield, MI 48033

**RE: Form 10-K/A for the fiscal year ended December 31, 2007  
Definitive Proxy Statement on Form 14A filed March 17, 2008  
File No. 001-11311**

Dear Mr. Rossiter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

You may contact Jessica Kane, Attorney, at (202) 551-3235 or, in her absence, Brigitte Lippmann, Attorney, at (202) 551-3713 if you have any questions regarding legal matters. Please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, the undersigned at (202) 551-3769 if you have any questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief