

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

September 8, 2022

Jason Cardew Chief Financial Officer Lear Corporation 21557 Telegraph Road Southfield, MI 48033

> Re: Lear Corporation Form 10-K for Fiscal Year Ended December 31, 2021 Filed February 10, 2022 File No. 001-11311

Dear Mr. Cardew:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing