

LEAR CORP
Form RW
October 16, 2007

Lear Corporation
World Headquarters
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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