

Simoncini Matthew
 Form 4
 March 17, 2008

FORM 4

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

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Simoncini Matthew

(Last) (First) (Middle)
 21557 TELEGRAPH ROAD
 (Street)

SOUTHFIELD, MI 48033

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
 LEAR CORP [LEA]

3. Date of Earliest Transaction (Month/Day/Year)
 03/14/2008

4. If Amendment, Date Original Filed (Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 Sr. VP & CFO

6. Individual or Joint/Group Filing (Check Applicable Line)
 Form filed by One Reporting Person
 ____ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

| 1. Title of Security (Instr. 3) | 2. Transaction Date (Month/Day/Year) | 2A. Deemed Execution Date, if any (Month/Day/Year) | 3. Transaction Code (Instr. 8) | 4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) | 5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4) | 6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | 7. Nature of Ownership (Instr. 4) |
|---------------------------------|--------------------------------------|----------------------------------------------------|--------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------|
| | | | | (A) or (D) | Price | | |
| Common Stock | 03/14/2008 | | M ⁽¹⁾ | V | 2,618 | A | \$ 25.11 7,944 D |
| Common Stock | 03/14/2008 | | F | | 779 | D | \$ 25.11 7,165 D |

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

| 1. Title of Derivative Security (Instr. 3) | 2. Conversion or Exercise Price of Derivative Security | 3. Transaction Date (Month/Day/Year) | 3A. Deemed Execution Date, if any (Month/Day/Year) | 4. Transaction Code (Instr. 8) | 5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) | 6. Date Exercisable and Expiration Date (Month/Day/Year) | 7. Title and Underlying (Instr. 3 and 4) | |
|--------------------------------------------|--------------------------------------------------------|--------------------------------------|----------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------|--------------|
| | | | | Code | V (A) (D) | Date Exercisable | Expiration Date | Title |
| Restricted Stock Units | (2) | 03/14/2008 | | M ⁽¹⁾ | 2,618.49 | 03/14/2008 | 03/14/2008 | Common Stock |
| Restricted Stock Units | (2) | 03/15/2008 | | A | 19,018.59 | (4) | (4) | Common Stock |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | |
|-------------------------------------------------------------------|---------------|-----------|--------------|-------|
| | Director | 10% Owner | Officer | Other |
| Simoncini Matthew 21557 TELEGRAPH ROAD SOUTHFIELD, MI 48033 | | | Sr. VP & CFO | |

Signatures

/s/ Karen Rosbury, as attorney-in-fact
 03/17/2008
 **Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Settlement of Restricted Stock Units which were granted in 2005 under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election.
- (2) Converts into common stock on a 1-for-1 basis
- (3) 897.78 units were credited at a price of \$48.62 per unit and 1720.71 units were credited at a price of \$42.55 per unit
 The restricted stock units were accrued under the Lear Corporation Management Stock Purchase Plan pursuant to a deferred compensation election. Generally, units settle approximately three years from the date of grant; however, a participant may elect to defer settlement of units beyond three years. Mr. Simoncini has not, as of the date of this filing, elected to defer settlement of his 2008 units beyond 2011.
- (5) 3799.56 units were credited at a price of \$22.70 per unit and 15,219.03 units were credited at a price of \$19.86 per unit

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.