

AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON JULY 2, 1996

REGISTRATION NO. 333-05809

 SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549

AMENDMENT NO. 3

TO
 FORM S-3
 REGISTRATION STATEMENT
 UNDER
 THE SECURITIES ACT OF 1933

LEAR CORPORATION
 (Exact name of Registrant as specified in its charter)

DELAWARE
 (State or other jurisdiction of
 incorporation or organization)

13-3386776
 (IRS Employer
 Identification No.)

21557 TELEGRAPH ROAD
 SOUTHFIELD, MICHIGAN 48086-5008
 (810) 746-1500
 (Address, including zip code, and telephone number,
 including area code, of Registrant's principal executive offices)

JAMES H. VANDENBERGHE
 21557 TELEGRAPH ROAD
 SOUTHFIELD, MICHIGAN 48086-5008
 (810) 746-1500
 (Name, address, including zip code, and telephone number,
 including area code, of agent for service)

Copies to:

Robert W. Ericson
 John L. MacCarthy
 Winston & Strawn
 200 Park Avenue
 New York, New York 10166
 (212) 294-6700
 David Mercado
 Cravath, Swaine & Moore
 825 Eighth Avenue
 New York, New York 10019

(212) 474-1000

APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE TO PUBLIC: As soon as practicable after the registration statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box. / /

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. / /

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. / /

If delivery of the prospectus is expected to be made pursuant to Rule 434,

please check the following box. / /

THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(A) OF THE SECURITIES ACT OF 1933 OR UNTIL THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(A), MAY DETERMINE.

THIS AMENDMENT NO. 3 TO THE REGISTRATION STATEMENT IS BEING FILED WITH THE SECURITIES AND EXCHANGE COMMISSION SOLELY TO FILE AN EXHIBIT TO THE REGISTRATION STATEMENT.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the undersigned Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Southfield, State of Michigan on July 2, 1996.

LEAR CORPORATION

By: /s/ KENNETH L. WAY

Kenneth L. Way
Chairman of the Board and
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated:

NAME	TITLE	DATE
/s/ KENNETH L. WAY	Chairman of the Board and Chief Executive Officer	July 2, 1996
----- Kenneth L. Way *	(Principal Executive Officer)	
----- Robert E. Rossiter	President, Chief Operating Officer and Director	July 2, 1996
/s/ JAMES H. VANDENBERGHE	Executive Vice President, Chief Financial Officer and Director	July 2, 1996
----- James H. Vandenberghe *	(Principal Financial and Principal Accounting Officer) Director	July 2, 1996
----- Larry W. McCurdy *	Director	July 2, 1996
----- Gian Andrea Botta *	Director	July 2, 1996
----- Robert W. Shower *	Director	July 2, 1996
----- David P. Spalding *	Director	July 2, 1996
----- James A. Stern *	Director	July 2, 1996
----- Alan Washkowitz		
*By: /s/ JAMES H. VANDENBERGHE		
----- James H. Vandenberghe Attorney-in-fact		

INDEX TO EXHIBITS

EXHIBIT NUMBER	EXHIBIT	SEQUENTIALLY NUMBERED PAGE
*1.1	-- Form of Underwriting Agreement.	--
*2.1	-- Agreement and Plan of Merger, dated May 23, 1996, by and among Lear, PA Acquisition Corp. and Masland.	--
*4.1	-- Form of Indenture by and between Lear and The Bank of New York, as Trustee, relating to the % Subordinated Notes due 2006.	--
*5.1	-- Opinion of Winston & Strawn, special counsel to Lear.	--
*12.1	-- Statement Regarding Computation of Ratios.	--
*23.1	-- Consent of Arthur Andersen LLP.	--
*23.2	-- Consent of Arthur Andersen LLP with respect to AI Financial Statements.	--
23.3	-- Consent of Price Waterhouse LLP, with respect to the Masland Financial Statements.	--
*23.4	-- Consent of Winston & Strawn (included in Exhibit 5.1).	--
*24.1	-- Powers of Attorney.	--
*25.1	-- Form T-1 with respect to the eligibility of The Bank of New York as trustee under the Indenture.	--
*99.1	-- Amended and Restated Stockholders and Registration Rights Agreement dated as of September 27, 1991 by and among Lear, the Lehman Funds, Lehman Merchant Banking Partners Inc., as representative of the Lehman Partnerships, FIMA Finance Management Inc., a British Virgin Islands corporation, and certain management investors (incorporated by reference to Exhibit 2.2 to Lear Holdings Corporation's Current Report on Form 8-K dated September 24, 1991).	--
*99.2	-- Waiver and Agreement dated September 27, 1991, by and among Holdings, Kidder Peabody Group Inc., KP/Hanover Partners 1988, L.P., General Electric Capital Corporation, FIMA Finance Management Inc., a Panamanian corporation, FIMA Finance Management Inc., a British Virgin Islands corporation, MH Capital Partners Inc., successor by merger and name change to MH Equity Corp., SO.PA.F Societa Partecipazioni Finanziarie S.p.A., INVEST Societa Italiana Investimenti S.p.A., the Lehman Partnerships and the Management Investors (incorporated by reference to Exhibit 2.3 to Lear Holdings Corporation's Current Report on Form 8-K dated September 24, 1991).	--
*99.3	-- Amendment to Amended and Restated Stockholders and Registration Rights Agreement (incorporated by reference to Exhibit 10.24 to Lear's Transition Report on Form 10-K filed March 31, 1994).	--
*99.4	-- Waiver to Amended and Restated Stockholders and Registration Rights Agreement dated August 15, 1995 (incorporated by reference to Exhibit 99.4 to Lear's Registration Statement on Form S-3 (33-61583)).	--
*99.5	-- Form of Amendment and Waiver dated as of June 21, 1996 to Amended and Restated Stockholders and Registration Rights Agreement dated as of September 27, 1991, as amended.	--

* Previously filed.

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the use in Lear Corporation's (formerly known as Lear Seating Corporation) Form 8-K dated June 27, 1996 of our report dated August 8, 1995, relating to the consolidated financial statements of Masland Corporation as of June 30, 1995 and July 1, 1994 and for each of the three years in the period ended June 30, 1995. We also consent to incorporation by reference of this report into Lear Corporation previously filed Registration Statements on Form S-8 Nos. 33-55783, 33-57237, 33-59943, 33-61739, 33-62209, 333-01353, 333-03383 and 333-06209 and on Form S-3 Nos. 33-51317, 33-47867, 333-05807, 333-05809. We also consent to the references to us under the headings "Experts" and "Summary Financial Data of Masland Corporation" in Form S-3 Nos. 333-05807 and 333-05809.

/S/ PRICE WATERHOUSE LLP

PRICE WATERHOUSE LLP
Philadelphia, Pennsylvania
July 2, 1996