

=====

SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549

 FORM S-8
 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

 (I.R.S. Employer Identification No.)

21557 Telegraph Road

 Southfield, Michigan

 (Address of principal executive offices)

48086-5008

 (zip code)

Lear Corporation Long-Term Stock Incentive Plan

(Full title of the Plan)

Joseph F. McCarthy
 Vice President, Secretary and General Counsel
 Lear Corporation
 21557 Telegraph Road

Southfield, Michigan 48086-5008

 (Name and address of agent for service)

(248) 447-1500

 (Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

TITLE OF SECURITIES TO BE REGISTERED (1)	AMOUNT TO BE REGISTERED (1)	PROPOSED MAXIMUM OFFERING PRICE PER SHARE (2)	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE (2)	AMOUNT OF REGISTRATION FEE
Common Stock, \$.01 par value	3,300,000 shares	\$52.00	\$171,600,000.00	\$50,622.00

-
- (1) Pursuant to Rule 416(a), this Registration Statement shall be deemed to cover any additional shares of Lear Corporation common stock, par value \$.01 ("Common Stock"), which may be issuable to the Lear Corporation Long-Term Stock Incentive Plan.
 - (2) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(h) on the basis of the average high and low prices reported for shares of Common Stock on the New York Stock Exchange Composite Tape on May 12, 1999, which was \$52.00.

EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement registers and additional 3,300,000 shares of common stock, par value \$.01 of Lear Corporation that may be awarded under the Company's Long-Term Stock Incentive Plan, as amended.

PART II

INFORMATION REQUIRED IN THIS REGISTRATION STATEMENT

The contents of the Registration Statement on Form S-8 as file on November 19, 1996, Registration Statement No. 333-16413, as the same may be hereafter amended, is incorporated by reference into this Registration Statement.

ITEM 8. EXHIBITS

EXHIBIT NUMBER	DESCRIPTION
5.1	Opinion of Winston & Strawn as to the legality of the securities being registered
23.1	Consent of Arthur Andersen LLP
23.2	Consent of Winston & Strawn (included in their opinion filed as Exhibit 5.1)
24.1	Powers of Attorney (included on the signature page hereof)

SIGNATURES

Pursuant to the requirements of the Securities Act, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Southfield, Michigan on the 13th day of May, 1999.

LEAR CORPORATION

By: /s/ Kenneth L. Way

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

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Kenneth L. Way, Robert E. Rossiter and James H. Vandenberghe and each of them (with full power to each of them to act alone), his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto and other documents in connection therewith, with the SEC, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all said attorneys-in-fact and agents, or any of them, or their substitutes, may lawfully do or cause to be done by virtue hereof.

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

Signature -----	Title -----	Date -----
/s/ Kenneth L. Way ----- Kenneth L. Way	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	May 13, 1999
/s/ Robert E. Rossiter ----- Robert E. Rossiter	Director, President and Chief Operating Officer	May 13, 1999
/s/ James H. Vandenberghe ----- James H. Vandenberghe	Director, Vice Chairman of the Board	May 13, 1999
/s/ Donald J. Stebbins ----- Donald J. Stebbins	Senior Vice President and Chief Financial Officer (Principal Financial and Principal Accounting Officer)	May 13, 1999
/s/ David Bing ----- David Bing	Director	May 13, 1999
/s/ Gian Andrea Botta ----- Gian Andrea Botta	Director	May 13, 1999
/s/ Irma B. Elder ----- Irma B. Elder	Director	May 13, 1999
/s/ Larry W. McCurdy ----- Larry W. McCurdy	Director	May 13, 1999
/s/ Roy E. Parrott ----- Roy E. Parrott	Director	May 13, 1999
/s/ Robert W. Shower ----- Robert W. Shower	Director	May 13, 1999

/s/ David P. Spalding

David P. Spalding

Director

May 13, 1999

/s/ James A. Stern

James A. Stern

Director

May 13, 1999

EXHIBIT INDEX

EXHIBIT NUMBER	DESCRIPTION
5.1	Opinion of Winston & Strawn as to the legality of the securities being registered
23.1	Consent of Arthur Andersen LLP
23.2	Consent of Winston & Strawn (included in their opinion filed as Exhibit 5.1)
24.1	Powers of Attorney (included on the signature page hereof)

May 14, 1999

Lear Corporation
21557 Telegraph Road
Southfield, MI 48034

Re: Registration Statement on Form S-8 of Lear
Corporation (the "Registration Statement")

Ladies and Gentlemen:

We have acted as special counsel for Lear Corporation, a Delaware corporation (the "Company"), in connection with the registration on Form S-8 of the offer and sale of up to 3,300,000 shares of the Company's Common Stock, par value \$.01 per share ("Common Stock"), issuable pursuant to the grant of certain restricted stock unit and other awards or upon exercise of certain stock options (collectively, the "Plan Awards") that may be issued pursuant to the Lear Corporation Long-Term Stock Incentive Plan, as amended (the "Plan").

This opinion is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Act").

In connection with this opinion, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Registration Statement, as filed with the Securities and Exchange Commission (the "Commission") under the Act; (ii) the Restated Certificate of Incorporation of the Company, as currently in effect; (iii) the Amended and Restated By-Laws of the Company, as currently in effect; (iv) the Plan; and (v) resolutions of the Board of Directors of the Company relating to, among other things, the reservation of issuance of the Common Stock, the filing of the Registration Statement and the approval of the Plan. We have also examined such other documents as we have deemed necessary or appropriate as a basis for the opinion set forth below.

In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such latter documents. We have also assumed that the Company's Board of Directors, or a duly authorized committee thereof, will have approved the issuance of each Plan Award prior to the issuance thereof. As to any facts material to this opinion which we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company and others.

Based upon and subject to the foregoing, we are of the opinion that all shares of Common Stock issued pursuant to the Plan will be, upon exercise or grant of Plan Awards in accordance with the terms of the Plan and, if applicable, payment of the specified exercise price therefor and/or the expiration of the specified vesting, restricted or performance period, legally issued, fully paid and non-assessable shares of Common Stock.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving such consent, we do not concede that we are experts within the meaning of the Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Act.

Very truly yours,

/s/ WINSTON & STRAWN

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement of our report dated January 29, 1999 included in Lear Corporation's Form 10-K for the year ended December 31, 1998, and to all references to our firm included in this registration statement.

Arthur Andersen LLP

Detroit, Michigan
May 12, 1999