

UNITED STATES
 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	13-3386776
(State of other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

21557 Telegraph Road	48086-50085
Southfield, Michigan	(zip code)
(Address of principal executive offices)	

LEAR CORPORATION SALARIED RETIREMENT PLAN
 (F/K/A THE LEAR SEATING CORPORATION 401(K) PLAN)
 (Full Title of the Plan)

 JOSEPH F. MCCARTHY
 VICE PRESIDENT, SECRETARY AND GENERAL COUNSEL
 LEAR CORPORATION
 21557 TELEGRAPH ROAD
 SOUTHFIELD, MICHIGAN 48034
 (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 OFFERING PRICE (2)	AMOUNT OF REGISTRATION FEE
Common Stock, \$.01 par value	250,000 shares	\$ 35.4375	\$ 8,859,375	\$ 2,338.88

- (1) Pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Lear Corporation Salaried Retirement Plan.
- (2) Pursuant to Rule 416(a) under the Securities Act of 1933, this registration statement shall be deemed to cover any additional shares of common stock, par value \$.01 per share, which may be offered pursuant to the Lear Corporation Salaried Retirement Plan as a result of stock splits, stock dividends and certain other events.
- (3) Estimated solely for the purposes of calculating the registration fee pursuant to Rule 457(h) under the Securities Act of 1933 on the basis of the average high and low prices reported for shares on the New Stock Exchange Composite Tape on January 13, 2000, which was \$35.4375.

EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this registration statement registers an additional 250,000 shares of common stock, par value \$.01, of Lear Corporation that may be awarded under the Lear Corporation Salaried Retirement Plan (f/k/a the Lear Seating Corporation 401(k) Plan). Registration Statement No. 33-57237, as filed on January 11, 1995, registered 750,000 shares of common stock to be issued under the Lear Corporation Salaried Retirement Plan (f/k/a: (1) the Lear Plastics Corporation 401(k) Plan for Hourly Employees, (2) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Detroit Plant, (3) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Fenton Plant, (4) the Lear Seating Corporation 401(k) Plan for the Hourly Employees of the Romulus II Plant and (5) the Lear Seating 401(k) Plan). Subsequent to the filing of Registration Statement No. 33-57237, the first four plans listed in the parenthetical above were consolidated with the Lear Seating Corporation 401(k) Plan and, on July 17, 1998, Lear Corporation filed a post effective amendment to Registration Statement No. 33-57237 to reflect such consolidation. With this registration statement, Lear Corporation registers an additional 250,000 shares of common stock to be issued under the Lear Corporation Salaried Retirement Plan and incorporates by reference the shares of Common Stock registered under Registration Statement No. 33-57237, as amended.

PART II

INFORMATION REQUIRED IN THIS REGISTRATION STATEMENT

The content of the Registration Statement on Form S-8 as filed January 11, 1995, Registration Statement No. 33-57237, as amended, is hereby incorporated by reference into this registration statement.

ITEM 8. EXHIBITS

EXHIBIT NUMBER -----	DESCRIPTION -----
23.1	Consent of Arthur Andersen LLP
23.2	Consent of PricewaterhouseCoopers LLP
23.3	Consent of Deloitte and Touche LLP
24.1	Powers of Attorney (included on the signature page hereof)

SIGNATURES

Pursuant to the requirements of the Securities Act, Lear Corporation 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 14th day of January, 2000.

LEAR CORPORATION

By: /s/ Kenneth L. Way

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

KNOW BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Kenneth L. Way, James H. Vandenberghe and Joseph F. McCarthy, 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 exhibits hereto and other documents in connection therewith, with the Securities and Exchange Commission, 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)	January 14, 2000
/s/ Robert E. Rossiter ----- Robert E. Rossiter	Director, President and Chief Operating Officer	January 14, 2000
/s/ James H. Vandenberghe ----- James H. Vandenberghe	Director and Vice Chairman of the Board Senior Vice President and Chief	January 14, 2000
/s/ Donald J. Stebbins ----- Donald J. Stebbins	Financial Officer (principal financial and accounting officer)	January 14, 2000
/s/ David Bing ----- David Bing	Director	January 14, 2000
/s/ Irma B. Elder ----- Irma B. Elder	Director	January 14, 2000
/s/ Larry W. McCurdy ----- Larry W. McCurdy	Director	January 14, 2000
/s/ Roy E. Parrott ----- Roy E. Parrott	Director	January 14, 2000
/s/ Robert W. Shower ----- Robert W. Shower	Director	January 14, 2000
/s/ David P. Spalding ----- David P. Spalding	Director	January 14, 2000
/s/ James A. Stern ----- James A. Stern	Director	January 14, 2000

Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned 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 January 14, 2000.

LEAR CORPORATION SALARIED RETIREMENT PLAN

By: Lear Corporation, as Plan Administrator

By: /s/ Michael Miller

Name: Michael Miller
Title: Secretary, Employee Benefits Committee

EXHIBIT INDEX

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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 (except with respect to the matter discussed in Note 17, as to which the date is March 16, 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.

/s/ Arthur Andersen LLP

Detroit, Michigan
January 14, 2000.

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Lear Corporation of our report dated March 31, 1999 relating to the financial statements of UT Automotive, Inc. (formerly a wholly-owned operating segment of United Technologies Corporation), appearing in Lear Corporation's Current Report on Form 8-K dated May 4, 1999.

/s/ PricewaterhouseCoopers LLP

Detroit, Michigan
January 14, 2000

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Lear Corporation of our report dated August 21, 1998 on financial statements of the Seating Business, formerly of the Delphi Interior Systems Division of Delphi Automotive Systems Corporation, appearing in the Current Report of Lear Corporation on Form 8-K/A dated September 1, 1998, and filed with the Securities and Exchange Commission on November 17, 1998.

/S/ Deloitte & Touche LLP

Detroit, Michigan
January 14, 2000