

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 14D-1
TENDER OFFER STATEMENT PURSUANT TO SECTION 14(D)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO. 8)

MASLAND CORPORATION
(NAME OF SUBJECT COMPANY)

PA ACQUISITION CORP.
LEAR CORPORATION
(BIDDERS)

COMMON STOCK, PAR VALUE \$.01 PER SHARE
(INCLUDING THE ASSOCIATED PREFERRED STOCK PURCHASE RIGHTS)
(TITLE OF CLASS OF SECURITIES)

574806105
(CUSIP NUMBER OF CLASS OF SECURITIES)

JAMES H. VANDENBERGHE
21557 TELEGRAPH ROAD
SOUTHFIELD, MICHIGAN 48034
(810) 746-1500
(NAME, ADDRESS AND TELEPHONE NUMBER OF PERSONS AUTHORIZED TO
RECEIVE NOTICES AND COMMUNICATIONS ON BEHALF OF BIDDERS)

Copy to:

JOHN L. MACCARTHY, ESQ.
WINSTON & STRAWN
35 WEST WACKER DRIVE
SUITE 4200
CHICAGO, ILLINOIS 60601
(312) 558-5600

JUNE 26, 1996
(DATE OF EVENT WHICH REQUIRES FILING STATEMENT ON SCHEDULE 13D)

CALCULATION OF FILING FEE

Transaction Valuation*	Amount of Filing Fee
\$384,865,636.94	\$76,973.12

* Estimated solely for purposes of calculating the amount of filing fee. The amount assumes the purchase of 15,473,597 shares of Common Stock, par value \$.01 per share of the Subject Company (together with the associated preferred stock purchase rights, the "Shares"), comprised of (i) the 13,590,393 Shares that were outstanding as of May 23, 1996 and (ii) 1,883,204 Shares that would be issued assuming the exercise as of May 23, 1996 of all the then outstanding stock options and warrants to acquire Shares pursuant to the Subject Company's 1991 Stock Purchase and Option Plan, 1993 Stock Option Incentive Plan and Non-Employee Director Stock Option Plan (the "Stock Option Shares"), at a price per Share of \$26.00 in cash, less \$17,447,885.06 representing the number of Stock Option Shares multiplied by an average exercise price of \$9.265 applicable to the stock options and warrants relating to the Stock Option Shares.

/X/ Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

AMOUNT PREVIOUSLY PAID: \$76,973.12 FILING PARTY: PA ACQUISITION CORP.
LEAR CORPORATION

CUSIP No. 574806105

 1 NAME OF REPORTING PERSONS:
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
 PA Acquisition Corp.

 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) / /
 (b) / /

 3 SEC USE ONLY

 4 SOURCE OF FUNDS
 BK, AF

 5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(e) or 2(f) / /

 6 CITIZENSHIP OR PLACE OF ORGANIZATION
 Delaware

 7 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
 13,225,424

 8 CHECK IF THE AGGREGATE AMOUNT IN ROW (7) INCLUDES CERTAIN SHARES / /

 9 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (7) APPROXIMATELY
 97.2%

 10 TYPE OF REPORTING PERSON
 CO

CUSIP No. 574806105

1 NAME OF REPORTING PERSONS:
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
LEAR CORPORATION (13-3386776)

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) / /
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
BK

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(e) or 2(f) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

7 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
13,225,424

8 CHECK IF THE AGGREGATE AMOUNT IN ROW (7) EXCLUDES CERTAIN SHARES / /

9 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (7) APPROXIMATELY
97.2%

10 TYPE OF REPORTING PERSON
CO

Lear Corporation, a Delaware corporation ("Parent"), and PA Acquisition Corp., a Delaware corporation and a wholly-owned subsidiary of Parent (the "Purchaser"), hereby amend and supplement their Tender Offer Statement on Schedule 14D-1, filed on May 30, 1996 (as amended, the "Schedule 14D-1"), relating to the offer by the Purchaser and Parent to purchase all of the outstanding shares of Common Stock, par value \$.01 per share (together with the associated rights to purchase Series A Junior Participating Preferred Stock, par value \$.01 per share, the "Shares") of Masland Corporation, a Delaware corporation (the "Company"), as set forth in this Amendment No. 8. The item numbers and responses thereto below are in accordance with the requirements of Schedule 14D-1 under the Securities Exchange Act of 1934, as amended.

ITEM 6. INTEREST IN SECURITIES OF THE SUBJECT COMPANY.

The information set forth in Item 6(a) is hereby amended and supplemented by the following:

Following expiration of the Offer at 12:00 Midnight, New York City time, on June 26, 1996, the Purchaser accepted for payment all Shares validly tendered pursuant to the Offer. The Purchaser has been informed by the Depositary that 13,225,424 Shares (including 826,711 Shares tendered pursuant to guaranteed delivery procedures), representing approximately 97.2% of the outstanding Shares, were tendered pursuant to the Offer. A copy of the press release issued prior to 9:00 a.m., New York City time, on June 27, 1996 with respect to the foregoing is attached as Exhibit (a)(14) hereto and is incorporated herein by reference.

ITEM 11. MATERIAL TO BE FILED AS EXHIBITS.

Item 11 is hereby amended and supplemented by adding the following exhibit:

(a)(14) Text of Press Release, dated June 27, 1996, issued by Parent.

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: June 27, 1996

PA ACQUISITION CORP.

By: /s/ James H. Vandenberghe

Name: James H. Vandenberghe
Title: Executive Vice President and
Chief Financial Officer

LEAR CORPORATION

By: /s/ James H. Vandenberghe

Name: James H. Vandenberghe
Title: Executive Vice President and
Chief Financial Officer

EXHIBIT INDEX

EXHIBIT NUMBER	EXHIBIT NAME
99.1(a)*	-- Offer to Purchase dated May 30, 1996.
99.2(a)*	-- Letter of Transmittal.
99.3(a)*	-- Notice of Guaranteed Delivery.
99.4(a)*	-- Letter to Brokers, Dealers, Banks, Trust Companies and Other Nominees.
99.5(a)*	-- Letter to Clients for use by Brokers, Dealers, Banks, Trust Companies and Other Nominees.
99.6(a)*	-- Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.
99.7(a)*	-- Form of Summary Advertisement dated May 30, 1996.
99.8(a)*	-- Text of Press Release, dated May 24, 1996, issued by the Company and Parent.
99.9(a)*	-- Text of Press Release, dated May 30, 1996, issued by Parent.
99.10(a)*	-- Letter to Participants in the Masland Associates Security Plan.
99.11(a)*	-- Text of Press Release, dated June 10, 1996, issued by Parent.
99.12(a)*	-- Text of Press Release, dated June 12, 1996, issued by Parent.
99.13(a)*	-- Text of Press Release, dated June 17, 1996, issued by Parent.
99.14(a)	-- Text of Press Release, dated June 27, 1996, issued by Parent.
99.1(b)*	-- Credit Agreement, dated as of August 17, 1995, among Parent, the financial institutions party thereto, Chemical Bank, as Administrative Agent, and the Managing Agents, Co-Agents and Lead Managers named therein, as amended.
99.2(b)*	-- Second Amendment and Consent dated as of May 28, 1996 to the Credit Agreement dated as of August 17, 1995, as amended, among Parent, the financial institutions party thereto, Chemical Bank, or Administrative Agent, and the Managing Agents, Co-Agents and Lead Managers identified therein.
99.1(c)*	-- Agreement and Plan of Merger, dated as of May 23, 1996, by and among Parent, the Purchaser and the Company.
99.2(c)*	-- Stockholders Agreement, dated as of May 23, 1996, among Parent, the Purchaser, William J. Branch, Larry W. Owen and Darrell F. Sallee.
99.3(c)*	-- Confidentiality and Standstill Agreement, dated as of March 14, 1996, between and among the Company, and its subsidiaries, and Parent, and its subsidiaries.
99.4(c)*	-- Agreement to Negotiate Exclusively, dated as of May 2, 1996, by and between Parent and the Company.
99.5(c)*	-- Termination, Consulting and Noncompete Agreement, dated May 29, 1996, among Parent, the Purchaser and William J. Branch.
99.6(c)*	-- Employment agreement, dated as of May 29, 1996, between the Company and Dr. Frank J. Preston.
99.1(d)	-- None.
99.1(e)	-- Not applicable.
99.1(f)	-- None.
99.1(g)*	-- Text of Press Release, dated June 4, 1996, issued by the Company.

* Previously filed.

FOR IMMEDIATE RELEASE

MEDIA:
LESLIE A. TOUMA
(810) 746-1678

ANALYSTS:
JONATHAN PEISNER
(810) 746-1624

LEAR CORPORATION COMPLETES TENDER OFFER FOR MASLAND CORPORATION

SOUTHFIELD, MI, JUNE 27, 1996 -- Lear Corporation (NYSE: LEA) announced today that its wholly-owned subsidiary, PA Acquisition Corp., has successfully completed its cash tender offer for all outstanding shares of common stock (including the associated preferred stock purchase rights) of Masland Corporation (Nasdaq: MSLD) at \$26.00 per share. The tender offer expired by its terms at 12:00 midnight, New York City time, on June 26, 1996. PA Acquisition Corp. has accepted for payment all shares validly tendered and not withdrawn pursuant to the tender offer.

According to Bankers Trust Company, the depository for the tender offer, 13,225,424 shares, or approximately 97.2%, of the outstanding common stock of Masland were tendered by stockholders (including shares subject to guaranteed delivery) and not withdrawn prior to the expiration of the tender offer.

As previously announced, all outstanding shares of Masland common stock not tendered and purchased pursuant to the tender offer will be acquired in a subsequent second-step merger at the same \$26.00 per share price. Lear currently expects to consummate the second-step merger by Tuesday, July 2, 1996.

Masland is a leading designer and manufacturer of automotive interior acoustic systems and components including carpet and vinyl floor systems, soft-surface interior and luggage compartment trim and dash insulators and other acoustic components which are designed to manage noise and vibration for passenger cars and light trucks. In fiscal 1995, Masland had revenues of approximately \$497 million and operating income of approximately \$47 million.

A Fortune 500 Company, Lear Corporation is the world's largest independent supplier of automotive interior systems, with 1995 sales of \$4.7 billion. In 1995, Lear was the third largest independent automotive supplier in North America and the tenth largest in the world. The company's products are manufactured by more than 36,000 employees in 116 facilities located in 19 countries.

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