

WINSTON & STRAWN LLP

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BEIJING
CHARLOTTE
CHICAGO
GENEVA
HONG KONG
HOUSTON
LONDON
LOS ANGELES

35 WEST WACKER DRIVE
CHICAGO, ILLINOIS 60601

+1 (312) 558-5600

FACSIMILE +1 (312) 558-5700

www.winston.com

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March 7, 2013

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
Room N-1513
200 Constitution Avenue, N.W.
Washington, D.C. 20210

SA/PUBLIC OFFICE
2013 MAR 12 PM 2:15

Dear Secretary:

On behalf of Lear Corporation, this letter, which has been filed within 120 days of the establishment of the Lear Corporation Career Shares Program maintained pursuant to the Lear Corporation 2009 Long-Term Stock Incentive Plan (the "Program"), is intended as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Program. In accordance with 29 C.F.R. § 2520.104-23, we provide the following information:

1. Plan Names & Number of Employees in Each Plan (as of January 10, 2013)
 - Lear Corporation Career Shares Program maintained pursuant to the Lear Corporation 2009 Long-Term Stock Incentive Plan [29 participants]
 - Lear Corporation Salaried Retirement Restoration Program [287 participants]
 - Lear Corporation Pension Equalization Plan [39 participants]
 - Guilford Mills, Inc. Senior Manager Supplemental Retirement Plan [52 participants]

- Guilford Mills, Inc. Excess Benefit Plan [18 participants]
 - Guilford Mills, Inc. Pension Option Plan [18 participants]
 - Guilford Mills, Inc. Executive Deferred Compensation Plan [5 participants]
 - Hanover Falk Fibers Deferred Compensation Plan [39 participants]
2. Employer Name and Address:
- Lear Corporation
21557 Telegraph Road
Southfield, Michigan, 48033
3. Employer Phone Number:
- (248) 447-1500
4. Employer EIN:
- 13-3386776
5. Lear Corporation maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

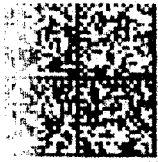
Lear Corporation will provide plan documents, if any, to the Secretary upon request, as required by Section 104(a)(1) of ERISA.

In accordance with your customary practice, please stamp the enclosed copy of this letter "received" and return it to the undersigned in the enclosed envelope provided for that purpose.

Cordially yours,



Mark S. Weisberg



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