Exhibit B

Engagement Letter - JPMorgan

J.P.Morgan

JPMORGAN CHASE BANK, N.A.
270 Park Avenue
New York, New York 10017

J.P. MORGAN SECURITIES INC.
270 Park Avenue
New York, New York 10017

September 24, 2009

Lear Corporation
21557 Telegraph Road
Southfield, Michigan 48086

Attention: Shari Burgess

Engagement Letter

Ladies and Gentlemen:

Lear Corporation (the "Company") has (i) advised JPMorgan Chase Bank, N.A. ("JPMorgan Chase Bank") and J.P. Morgan Securities Inc. ("JPMorgan") that (i) the Company and certain of its subsidiaries (collectively, the "Debtors") have commenced voluntary cases under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York, Case No. 09-14326 (ALG) and (ii) the Company expect the Debtors to be reorganized pursuant to the First Amended Joint Plan of Reorganization dated September 12, 2009 (as amended from time to time, the "Plan"). In connection with the foregoing, you have requested that JPMorgan Chase Bank and JPMorgan accept an engagement to explore arranging a senior secured credit facility (the "Exit Facility") of up to $500 million to be made available to the Company and/or certain of its subsidiaries on the effective date of the Plan of Reorganization to finance in part the distributions to be made thereunder, to pay the fees and expenses associated therewith and for working capital and general corporate purposes of the Company and its subsidiaries.

Subject to and upon the terms and conditions set forth in this Engagement Letter, JPMorgan Chase Bank and JPMorgan are willing to accept the engagement set forth in this Engagement Letter without any commitment or undertaking of any kind on the part of JPMorgan Chase Bank or JPMorgan or any of their respective affiliates to provide any portion of the Exit Facility; provided that by 5:00 P.M. (New York City time) on September 28, 2009, JPMorgan Chase Bank has received a counterpart of this Engagement Letter signed by the Company.

Upon receipt of executed counterparts of this Engagement Letter, JPMorgan Chase Bank and JPMorgan shall undertake an evaluation of whether JPMorgan Chase Bank, in its sole discretion, would commit to make a portion of the Exit Facility available to the Company and/or its subsidiaries.

It is understood that if JPMorgan Chase Bank commits to provide any portion of or to arrange the Exit Facility, such financing would be subject to the payment of such fees (including, without limitation,

270 Park Avenue, 5th Floor, New York, New York 10017
Telephone 212 270 4300 Facsimile 212 270 1063
J.P. Morgan Securities Inc.

commitment and/or arrangement fees) as may be agreed upon by JPMorgan Chase Bank, JPMorgan and the Company at that time.

In order to enable JPMorgan Chase Bank and JPMorgan to bring relevant expertise to bear on their engagement under this Engagement Letter from among their global affiliates, the Company hereby agrees that JPMorgan Chase Bank and JPMorgan may perform the services contemplated hereby in conjunction with their affiliates, and that any of such affiliates performing services hereunder shall be entitled to the benefits and subject to the terms of the Engagement Letter.

By your execution and delivery of this Engagement Letter, you hereby agree as follows:

(a) the Company shall reimburse JPMorgan Chase Bank and JPMorgan from time to time upon written demand for all reasonable and documented out-of-pocket costs and expenses (including, but not limited to, reasonable fees and disbursements of counsel and of internal and third-party consultants and auditors advising JPMorgan Chase Bank and JPMorgan) that may be incurred by JPMorgan Chase Bank and JPMorgan in connection with their services hereunder; and

(b) the Company shall indemnify and hold harmless JPMorgan Chase Bank and JPMorgan and their respective officers, directors, employees, affiliates, agents, advisors and controlling persons (each, an "Indemnified Party") from and against any and all losses, claims, damages and liabilities to which any such person may become subject arising out of, or in connection with, this Engagement Letter, the transactions contemplated hereby or any claim, litigation, investigation or proceeding relating to any of the foregoing, whether or not any Indemnified Party is a party hereto, and to reimburse each Indemnified Party, from time to time upon their reasonable written demand, for any reasonable and documented legal or other out-of-pocket expenses incurred in connection with investigating or defending any of the foregoing; provided that the foregoing indemnity will not, as to any Indemnified Party, apply to losses, claims, damages, liabilities or related expenses to the extent that they are determined by the final judgment of a court of competent jurisdiction to have resulted from the willful misconduct or gross negligence of such Indemnified Party. No such Indemnified Party shall be liable for any damages arising from the use by others of materials obtained through electronic, telecommunications or other information transmission systems, other than for damages to the extent that they are determined by the final judgment of a court of competent jurisdiction to have resulted from the willful misconduct or gross negligence of such Indemnified Party. None of the parties hereto shall be liable for any special, indirect, consequential or punitive damages in connection with this Engagement Letter or the transactions contemplated hereby except to the extent the Company is required to indemnify an Indemnified Party for any liability for such damages vis-à-vis a third party pursuant to the first sentence of this clause (b).

The Company acknowledges that JPMorgan Chase Bank, JPMorgan and their affiliates (the term "JPMorgan Chase Bank" as used below in this paragraph being understood to include JPMorgan and such affiliates) may be providing debt financing, equity capital or other services (including financial advisory services) to other persons or entities in respect of which the Company and any of its affiliates or subsidiaries may have conflicting interests. JPMorgan Chase Bank will not use confidential information obtained from the Company or any of the Company's representatives by virtue of the transactions contemplated hereby or its other relationships with the Company in connection with the performance by

J.P.Morgan

JPMorgan Chase Bank of services for such other persons or entities, and JPMorgan Chase Bank will not furnish any such information to such other persons or entities. The Company also acknowledges that JPMorgan Chase Bank has no obligation to use in connection with the transactions contemplated hereby, or to furnish to the Company, confidential information obtained from other persons or entities.

The engagement of JPMorgan Chase Bank and JPMorgan hereunder will terminate on November 30, 2009 (or such later date as may be mutually agreed upon in writing by you, JPMorgan Chase Bank and JPMorgan) unless sooner terminated by you by written notice to JPMorgan Chase Bank and JPMorgan. The reimbursement and indemnity provisions contained herein will survive any termination of such engagement, unless a commitment letter or definitive documentation with respect to the Exit Facility providing for JPMorgan as the arranger and JPMorgan Chase Bank as administrative agent is executed, in which case the reimbursement and indemnity provisions contained herein shall be superseded by the reimbursement and indemnity provisions contained in such commitment letter or such definitive documentation.

This Engagement Letter shall be governed by, and construed in accordance with, the laws of the State of New York and sets forth the entire agreement of the parties with respect to the subject matter hereof. This Engagement Letter may be executed in any number of counterparts (including by facsimile or electronic transmission), and all such counterparts shall constitute a single instrument. This Engagement Letter shall not be assignable by you without our prior written consent (and any purported assignment without such consent shall be null and void) and, except as set forth in the fifth paragraph hereof, is intended solely for the benefit of the parties hereto. This Engagement Letter is delivered to you on the understanding that neither this Engagement Letter nor any of its terms or substance shall be disclosed, directly or indirectly, by you to any other person except (a) to your controlling persons, officers, employees with a need to know, directors, accountants, attorneys, agents and advisors who are directly involved in the consideration of this matter or (b) as may be required in a judicial or administrative proceeding or as otherwise required by law or upon the order of any court or any administrative agency (including, without limitation, after receipt by the Company of a Rule 2004 examination request, discovery request or subpoena requiring disclosure of this Engagement Letter).

[Signature Page Follows]

270 Park Avenue, 8th Floor, New York, New York 10017
Telephone 212 270 4300 Facsimile 212 270 1063

J.P. Morgan Securities Inc.

J.P.Morgan

We look forward to working with you.

Very truly yours,

JPMORGAN CHASE BANK, N.A.

By: _____
Name: RICHARD W. DUKER
Title: MANAGING DIRECTOR

J.P. MORGAN SECURITIES INC.

By: _____
Name: Kevin Foley
Title: Executive Director

J.P.Morgan

ACCEPTED AND AGREED:

LEAR CORPORATION

By: _____
Name:
Title:

270 Park Avenue, 8th Floor, New York, New York 10017
Telephone 212 270 4300 Facsimile 212 270 1063

J.P. Morgan Securities Inc.

Exhibit C

Engagement Letter - UBS

UBS Securities LLC
299 Park Avenue
New York, New York 10171

October 7, 2009

Lear Corporation
21557 Telegraph Road
Southfield. Michigan 48086
Attention: Shari Burgess

Engagement Letter

Ladies and Gentlemen:

Lear Corporation (the "Company") has (i) advised UBS Loan Finance LLC ("UBS Finance") and UBS Securities LLC ("UBS") that (i) the Company and certain of its subsidiaries (collectively. the "Debtors") have commenced voluntary cases under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York, Case No. 09-14326 (ALG) and (ii) the Company expects the Debtors to be reorganized pursuant the First Amended Joint Plan of Reorganization dated September 12, 2009 (as amended from time to time, the "Plan"). In connection with the foregoing, you have requested that UBS accept an engagement to arrange on a best efforts basis a senior secured credit facility (the "Exit Facility") of up to $400 million to be made available to the Company and/or certain of its subsidiaries on the effective date of the Plan of Reorganization to finance in part the distributions to be made thereunder, to pay the fees and expenses associated therewith and for working capital and general corporate purposes of the Company and its subsidiaries substantially on the terms set forth in the Term Sheet attached hereto as Exhibit A (the "Term Sheet").

Subject to and upon the terms and conditions set forth in this Engagement Letter, UBS Finance and UBS are willing to accept the engagement set forth in this Engagement Letter and are pleased to inform you of UBS Finance's commitment to provide up to $25,000,000 of the Exit Facility; provided that by 5:00 P.M. (New York City time) on October 7, 2009, UBS Finance has received a counterpart of this Engagement Letter signed by the Company. It is understood that UBS Finance's commitment to provide such portion of and UBS to arrange the Exit Facility is subject to the payment of such fees (including, without limitation, commitment and/or arrangement fees) as may be agreed upon by UBS Finance, UBS and the Company. In addition, UBS Finance's commitment to provide such portion of the Exit Facility is further subject to (i) the satisfaction of the conditions precedent set forth in the Term Sheet, (ii) the definitive credit documentation for and relating to the Exit Facility being in form and substance reasonably satisfactory to UBS Finance and (iii) UBS Finance's completion of "know your customer" and other similar requirements with respect to the Borrower and the guarantors.

In order to enable UBS Finance and UBS to bring relevant expertise to bear on their engagement under this Engagement Letter from among their global affiliates, the Company

hereby agrees that UBS Finance and UBS may perform the services contemplated hereby in conjunction with their affiliates, and that any of such affiliates performing services hereunder shall be entitled to the benefits and subject to the terms of the Engagement Letter.

By your execution and delivery of this Engagement Letter. you hereby agree as follows:

(a) the Company shall reimburse UBS and its affiliates upon written demand for the reasonable and documented out-of-pocket fees and disbursements of counsel that may be incurred by UBS or its affiliates arising out of or in connection with or relating to the Exit Facility or the transactions contemplated thereby, it being understood that the Co-Lead Arrangers (as defined in the Term Sheet) and the Company have agreed that the Co-Lead Arrangers will utilize a single counsel (Simpson, Thatcher and Bartlett LLP) for purposes of drafting, negotiating and executing all documents with respect to the transaction.; and

(b) the Company shall indemnify and hold harmless UBS Finance and UBS and their respective officers, directors, employees, affiliates, agents, advisors and controlling persons (each, an "Indemnified Party") from and against any and all losses, claims, damages and liabilities to which any such person may become subject arising out of, or in connection with, this Engagement Letter. The transactions contemplated hereby or any claim, litigation. investigation or proceeding relating to any of the foregoing, whether or not any Indemnified Party is a party hereto, and to reimburse each Indemnified Party, from time to time upon their reasonable written demand, for any reasonable and documented legal or other out-of-pocket expenses incurred in connection with investigating or defending any of the foregoing; provided that the foregoing indemnity will not, as to any Indemnified Party, apply to losses, claims, damages, liabilities or related expenses to the extent that they are determined by the final judgment of a court of competent jurisdiction to have resulted from the willful misconduct or gross negligence of such Indemnified Party. No such Indemnified Party shall be liable for any damages arising from the use by others of materials obtained through electronic, telecommunications or other information transmission systems, other than for damages to the extent that they are determined by the final judgment of a court of competent jurisdiction to have resulted from the willful misconduct or gross negligence of such Indemnified Party. None of the parties hereto shall be liable for any special, indirect, consequential or punitive damages in connection with this Engagement Letter or the transactions contemplated hereby except to the extent the Company is required to indemnify an Indemnified Party for any liability for such damages vis-a-vis a third party pursuant to the first sentence of this clause (b).

The Company acknowledges that UBS Finance, UBS and their affiliates (the term "UBS Finance" as used below in this paragraph being understood to include UBS and such affiliates) may be providing debt financing, equity capital or other services (including financial advisory services) to other persons or entities in respect of which the Company and any of its affiliates or subsidiaries may have conflicting interests. UBS Finance will not use confidential information

obtained from the Company or any of the Company's representatives by virtue of the transactions contemplated hereby or its other relationships with the Company in connection with the performance by UBS Finance of services for such other persons or entities, and UBS Finance will not furnish any such information to such other persons or entities. The Company also acknowledges that UBS Finance has no obligation to use in connection with the transactions contemplated hereby, or to furnish to the Company, confidential information obtained from other persons or entities.

The engagement of UBS Finance and UBS hereunder will terminate on November 30, 2009 (or such later date as may be mutually agreed upon in writing by you, UBS Finance and UBS) unless sooner terminated by you by written notice to UBS Finance and UBS. The reimbursement and indemnity provisions contained herein will survive any termination of such engagement, unless definitive documentation with respect to the Exit Facility is executed, in which case the reimbursement and indemnity provisions contained herein shall be superseded by the reimbursement and indemnity provisions contained in such commitment letter or such definitive documentation.

This Engagement Letter shall be governed by, and construed in accordance with, the laws of the State of New York and sets forth the entire agreement of the parties with respect to the subject matter hereof. This Engagement Letter may be executed in any number of counterparts (including by facsimile or electronic transmission), and all such counterparts shall constitute a single instrument. This Engagement Letter shall not be assignable by you without our prior written consent (and any purported assignment without such consent shall be null and void) and, except as set forth in the fifth paragraph hereof, is intended solely for the benefit of the parties hereto. This Engagement Letter is delivered to you on the understanding that neither this Engagement Letter nor any of its terms or substance shall be disclosed, directly or indirectly, by you to any other person except (a) to your controlling persons, officers, employees with a need to know, directors, accountants, attorneys, agents and advisors who are directly involved in the consideration of this matter or (b) as may be required in a judicial or administrative proceeding or as otherwise required by law or upon the order of any court or any administrative agency (including, without limitation, after receipt by the Company of a Rule 2004 examination request, discovery request or subpoena requiring disclosure of this Engagement Letter).

[Signature Page Follows]

We look forward to working with you.

Very truly yours,
UBS LOAN FINANCE LLC

By: _____
Name: John C. Duggan
Title: Managing Director

By: _____
Name: Warren Jervey
Title: Executive Director and Counsel
Region Americas Legal

UBS SECURITIES LLC

By: _____
Name: John C. Duggan
Title: Managing Director

By: _____
Name: Warren Jervey
Title: Executive Director and Counsel
Region Americas Legal

ACCEPTED AND AGREED:

LEAR CORPORATION

By: _____
Name:
Title: