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January 9, 2009

Mr. William P. McLaughlin
Vice President - Tax
Lear Corporation
21557 Telegraph Road
Southfield, MI 48034

Subject: Washington Tax Service

Dear Mr. McLaughlin:

This letter confirms that PricewaterhouseCoopers LLP ("we" or "us" or "PwC") is pleased to be engaged to provide the services described below to Lear Corporation ("you" or "Client")

Scope of Our Services

You are engaging us to provide the following services (the "Services") in connection with the Washington National Tax Service ("WNTS") retainer services and the recurring services described below:

WNTS Retainer Services

The WNTS service is a retainer-based service designed to keep tax professionals abreast of significant emerging tax developments and resulting tax planning ideas. The service includes various components. We will conduct periodic conference calls of approximately one hour in duration, which generally will include a discussion and analysis of the impact of current tax developments and technical discussions of issues of pertinence to Lear. You also will have access to various PricewaterhouseCoopers professionals for initial consultations.

Additional Recurring Services

From time-to-time, PwC will provide services necessary either to respond to matters presented to PwC by Lear, or matters that PwC brings to the attention of Lear for which Lear agrees that PwC should provide assistance.

While certain of the anticipated services may be significant, triggering development of a project-specific engagement letter because fees are expected to exceed \$10,000 on a project-specific basis, this recurring services letter is intended to cover services that do not reach those thresholds.

We will keep you apprised of the nature of any services we are providing under this agreement. All related periodic billings (see discussion below) will describe the services rendered during the period.

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Ownership and Use

We are providing these Services solely for your use and benefit and pursuant to a client relationship exclusively with you. We disclaim any contractual or other responsibility to others based upon these Services or upon any deliverables or advice we provide.

You will own all tangible written material delivered to you under this engagement letter, except as follows: PwC will own its working papers and preexisting materials and any general skills, know-how, processes, or other intellectual property (including a non-client specific version of any deliverables) which may have been discovered or created by PwC as a result of its provision of the Services. You will have a nonexclusive, non-transferable license to use such materials included in the deliverables for your own use as part of such deliverables.

Our Responsibilities

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants. Accordingly, we will not provide an audit or attest opinion or other form of assurance and we will not verify or audit any information provided to us. Any spreadsheets or software tools that PwC provides to Client are for Client's convenience and are provided as is. PwC will not be responsible for results obtained by anyone other than PwC from the use of those items.

Your Responsibilities

You are responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing your needs. You are also responsible for the results achieved from using any Services or deliverables, and it is your responsibility to establish and maintain internal controls. You will designate a competent member of your management to oversee the Services.

We expect that you will provide timely, accurate and complete information and reasonable assistance, and we will perform the engagement on that basis.

Fees and Expenses

The fee for services relative to the Retainer Services provided in this engagement as described in the "Scope of Our Services" section of this agreement will be \$30,000 annually, billed semi-annually in advance.

The fees for services described as Recurring Services are based on the time required by our professionals to complete the engagement. Individual hourly rates vary according to the experience and skill required. For any Recurring Services covered by this agreement, LEAR will pay PwC a fee based upon agreed-upon rates. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

We also will bill Lear for our reasonable out-of-pocket expenses and our internal per ticket charges for booking travel. Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings.

Payment Schedule

Payment of our invoices is due on presentation and expected to be received within 20 days of the invoice date.

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We reserve the right to charge interest on any past due balances at a rate of 1% per month or part thereof.

Termination and Dispute Resolution

Either party may terminate the Services by giving notice to that effect. Any dispute relating in any way to the Services or this letter shall be resolved by arbitration, except that either party shall be free to seek equitable relief in court. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution then in effect. The arbitration will be conducted before a panel of three arbitrators. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the Limitations on Liability provisions below. You accept and acknowledge that any demand for arbitration arising from or in connection with the Services must be issued within one year from the date you became aware or should reasonably have become aware of the facts that give rise to our alleged liability and in any event no later than two years after any such cause of action accrued.

This engagement letter and any dispute relating to the Services will be governed by and construed, interpreted and enforced in accordance with the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Limitations on Liability

Except to the extent finally determined to have resulted from our gross negligence or intentional misconduct, our liability to pay damages for any losses incurred by you as a result of breach of contract, negligence or other tort committed by us, regardless of the theory of liability asserted, is limited to no more than the total amount of annual fees paid to us for the particular service provided under this engagement letter. In addition, we will not be liable in any event for lost profits or any consequential, indirect, punitive, exemplary or special damages. Also, we shall have no liability to you arising from or relating to any third party hardware, software, information or materials selected or supplied by you.

Indemnification

You agree to indemnify and hold us and our partners, principals, and employees harmless from and against any and all third party claims resulting from any of the Services or Deliverables under this agreement, except to the extent determined to have resulted from our gross negligence or other intentional misconduct relating to such Services and/or Deliverables.

Regulatory Matters

Notwithstanding anything to the contrary in this agreement, you have no obligation of confidentiality with respect to any materials, advice or portions of Deliverables to the extent they concern the tax structure or tax treatment of any transaction.

Other Written Advice

Based on our discussions, it is anticipated that the written advice PricewaterhouseCoopers provides during the course of this engagement will be Other Written Advice as defined by Circular 230. Accordingly, unless otherwise prohibited or we agree to issue a Covered Opinion as defined by Circular 230, our written advice may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed. Our advice will contain any other disclosures required by Circular 230.

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Tax Return Disclosure and Tax Advisor Listing Requirements

Treasury Regulations Section 1.6011-4 requires that taxpayers disclose to the IRS their participation in certain reportable transactions. Additionally, certain states have adopted rules with purposes similar to Treasury Regulations under Internal Revenue Code Section 6011. You agree to advise us if you determine that any matter covered by this agreement is a reportable transaction that is required to be disclosed under Section 1.6011-4, or is a transaction requiring disclosure to a particular state under such state's particular statutes or regulations.

Similar rules under Internal Revenue Code Sections 6111 and 6112 require that we submit information returns and maintain lists of certain client engagements if we are material advisors to clients that have participated in a reportable transaction. Additionally, certain states have adopted rules similar in scope to Internal Revenue Code Sections 6111 and 6112, thereby creating similar registration and list maintenance requirements in those states. Therefore, if we determine, after consultation with you, that you have participated in a transaction causing us to have a registration and/or list maintenance obligation, we will place your name and other required information on a list. We will contact you if we are required to provide your name to the IRS or any state in connection with any matter under this agreement.

Internal Revenue Code Section 6694 Preparer Standards.

In order for PricewaterhouseCoopers to review or provide advice with respect to a federal tax return or claim for refund due after December 31, 2007 (including extensions) without disclosure, positions of which we are aware must have a more likely than not likelihood of prevailing on the merits. If a position does not meet the "more likely than not" standard, but has a reasonable basis, we will advise you about required disclosures and your penalty exposure, if any. If it is concluded that disclosure is required, we will advise you about the form of disclosure necessary.

With respect to positions that do not clearly meet the more likely than not standard, our work will include discussions with you regarding the particular position and may require consultation with a PricewaterhouseCoopers subject matter specialist to reach and document the level of technical support for the position. We will discuss with you any additional fees that may be incurred as a result of complying with these requirements.

Several states also have standards regarding positions taken on returns and claims for refund. For instance, California has a standard similar to the federal standard that applies to certain California tax returns. We will discuss these issues with you as appropriate.

Other Matters

By entering into this engagement letter, you are binding to its terms your subsidiaries and affiliates to the extent you have the authority to do so; we disclaim any contractual or other responsibility to any other subsidiaries and affiliates. You agree we may use your name in experience citations and recruiting materials. This engagement letter supersedes any prior understandings, proposals or agreements with respect to the Services, and any changes must be agreed to in writing.

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Mr. William McLaughlin
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We are pleased to have the opportunity to provide services to you. If you have any questions about the contents of this letter, please discuss them with Don Longano at 202-414-1647. If the Services and terms outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to the undersigned.

Very truly yours,

PricewaterhouseCoopers LLP

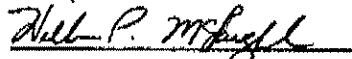
By: 

Don Longano, Principal

ACKNOWLEDGED AND AGREED:

Lear Corporation, on behalf of its subsidiaries and affiliates

Signature of client official:



Please print name:

William P. McLaughlin

Title:

Vice President - Global Tax & Trade

Date:

January 13, 2009

January 31, 2009

Ms. Nancy Thomas
Director of Tax Reporting & Compliance
Lear Corporation
Corporate Headquarters
21557 Telegraph Road
Southfield, Michigan 48034

Re: *International Tax Loan Staff Arrangement*

Dear Nancy:

This letter confirms that PricewaterhouseCoopers LLP ("we" or "us" or "PwC") is pleased to be engaged to provide the services described below to Lear Corporation ("Lear" or "you" or "Client").

Scope of Our Services

You are engaging us to provide services on a "loan-staff" basis to assist with Lear's international tax compliance for the taxable year ended December 31, 2008. Such assistance will require one full-time Senior Associate (Jarrod Wood) and one full-time Associate (Jesse Budzinski) (together, the "Loan Staff") beginning on or around April 20, 2009 and lasting for approximately ten (10) to twelve (12) weeks. If you determine that our services are needed beyond the initial period, we will endeavour to accommodate such an extension under the terms of this agreement. We understand that the services to be provided by the requested staff may include, but is not limited to, assistance with:

1. Earnings and profits calculations for Lear's foreign subsidiaries;
2. Subpart F and deemed paid credit computations for Lear's foreign subsidiaries;
3. The preparation of Forms 5471, 8858 and 8865 and any accompanying schedules for Lear's foreign subsidiaries;
4. The preparation of expense allocation and apportionment schedules under Treas. Reg. §1.861-8 for foreign tax credit limitation calculations;
5. The preparation of Form 1118 and/or supporting schedules and/or calculations; and
6. Preparation of workpaper documentation related to the above items.

In addition to the items listed above, the Loan Staff may assist Lear's tax department in other tax matters as appropriate and necessary to support the above described services.

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The Loan Staff will be working under the direction and supervision of Lear's tax department personnel and will not be subject to any PwC partner review, which would normally be the case if we were engaged to provide services on an outsourcing or consulting basis.

Ownership and Use

We are providing these Services solely for your use and benefit and pursuant to a client relationship exclusively with you. We disclaim any contractual or other responsibility to others based upon these Services or upon any deliverables or advice we provide.

You will own all tangible written material delivered to you under this engagement letter, except as follows: PwC will own its working papers and preexisting materials and any general skills, know-how, processes, or other intellectual property (including a non-client specific version of any deliverables) which may have been discovered or created by PwC as a result of its provision of the Services. You will have a nonexclusive, non-transferable license to use such materials included in the deliverables for your own use as part of such deliverables.

Our Responsibilities

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants. Accordingly, we will not provide an audit or attest opinion or other form of assurance, and we will not verify or audit any information provided to us. Any spreadsheets or software tools that PwC provides to Client are for Client's convenience and are provided as is. PwC will not be responsible for results obtained by anyone other than PwC from the use of those items.

Your Responsibilities

To facilitate our work, you will need to provide the following assistance:

1. Relevant Lear and related party financial information necessary to perform the above described services;
2. Relevant tax software licensed by Lear to be utilized in performing the above described services;
3. Relevant tax data, support and technical materials necessary to perform the above described services; and
4. Facilities access, necessary workspace and computer equipment to perform the above described services.

You are responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing your needs. You are also responsible for the results achieved from using any Services or deliverables, and it is your responsibility to establish and maintain internal controls. You will designate a competent member of your management to oversee the Services.

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We expect that you will provide timely, accurate and complete information and reasonable assistance, and we will perform the engagement on that basis.

Fees and Expenses

Our fee is based on the time required by our professionals to complete the engagement. Individual hourly rates vary according to the experience and skill required and will be as follows for the Loan Staff:

Senior Associate	\$185.00 per hour
Associate	\$125.00 per hour

Consistent with our previous discussions, we will provide a discount of 10% of any fees incurred through December 31, 2009 in connection with this engagement letter. This discount will be reflected in each invoice as a 10% reduction of the total fees incurred at the above hourly rates.

We also will bill Lear for our reasonable out-of-pocket expenses and our internal per ticket charges for booking travel. Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings.

Payment Schedule

Our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due on presentation and expected to be received within sixty (60) days of the invoice date.

We reserve the right to charge interest on any past due balances at a rate of 1% per month or part thereof.

Termination and Dispute Resolution

This agreement has a term of one year. Either party may terminate the Services by giving notice to that effect. Any dispute relating in any way to the Services or this letter shall be resolved by arbitration, except that either party shall be free to seek equitable relief in court. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution then in effect. The arbitration will be conducted before a panel of three arbitrators. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the Limitations on Liability provisions below. You accept and acknowledge that any demand for arbitration arising from or in connection with the Services must be issued within one year from the date you became aware or should reasonably have become aware of the facts that give rise to our alleged liability and in any event no later than two years after any such cause of action accrued.

This engagement letter and any dispute relating to the Services will be governed by and construed, interpreted and enforced in accordance with the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Limitations on Liability

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Except to the extent finally determined to have resulted from our gross negligence or intentional misconduct, our liability to pay damages for any losses incurred by you as a result of breach of contract, negligence or other tort committed by us, regardless of the theory of liability asserted, is limited to no more than two times the total amount of annual fees paid to us for the particular service provided under this engagement letter. In addition, we will not be liable in any event for lost profits or any consequential, indirect, punitive, exemplary or special damages. Also, we shall have no liability to you arising from or relating to any third party hardware, software, information or materials selected or supplied by you.

Indemnification

You agree to indemnify and hold us and other PricewaterhouseCoopers firms engaged as subcontractors hereunder, and our respective partners, principals and employees harmless from and against any and all third party claims resulting from any of the Services or Deliverables under this agreement, except to the extent determined to have resulted from our negligence, gross negligence or other intentional misconduct relating to such Services and/or Deliverables.

Regulatory Matters

Notwithstanding anything to the contrary in this agreement, you have no obligation of confidentiality with respect to any materials, advice or portions of Deliverables to the extent they concern the tax structure or tax treatment of any transaction.

Other Written Advice.

Based on our discussions, it is anticipated that any written advice PricewaterhouseCoopers provides during the course of this engagement will be Other Written Advice as defined by Circular 230. Accordingly, unless otherwise prohibited or we agree to issue a Covered Opinion as defined by Circular 230, our written advice may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed. Our advice will contain any other disclosures required by Circular 230.

Tax Return Disclosure and Tax Advisor Listing Requirements.

Treasury Regulations Section 1.6011-4 requires that taxpayers disclose to the IRS their participation in certain reportable transactions. Additionally, certain states have adopted rules with purposes similar to Treasury Regulations under Internal Revenue Code Section 6011. You agree to advise us if you determine that any matter covered by this agreement is a reportable transaction that is required to be disclosed under Section 1.6011-4, or is a transaction requiring disclosure to a particular state under such state's particular statutes or regulations.

Similar rules under Internal Revenue Code Sections 6111 and 6112 require that we submit information returns and maintain lists of certain client engagements if we are material advisors to clients that have participated in a reportable transaction. Additionally, certain states have adopted rules similar in scope to Internal Revenue Code Sections 6111 and 6112, thereby creating similar registration and list maintenance requirements in those states. Therefore, if we determine, after consultation with you, that you have participated in a transaction causing us to have a registration and/or list maintenance obligation, we will place your name and other required information on a list. We will contact you if we

Ms. Nancy Thomas

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are required to provide your name to the IRS or any state in connection with any matter under this agreement.

Internal Revenue Code Section 6694 Preparer Standards.

Federal law imposes certain obligations on tax return preparers with respect to a position on a tax return or claim for refund that does not meet the "more likely than not" level of confidence. If during the course of this engagement we identify a position that does not meet the "more likely than not" standard, we will advise you about your penalty exposure, if any, and whether you can avoid penalty through disclosure. If we are preparing a return and it is concluded that disclosure is required, we will prepare the disclosure and provide it to you with the related return.

Our work may require consultation with a PricewaterhouseCoopers subject matter specialist to reach and document the level of technical support for the position. We will discuss with you any additional fees that may be incurred as a result of complying with these requirements.

Several states also have standards regarding positions taken on returns and claims for refund. For instance, California has a standard similar to the federal standard that applies to certain California tax returns. We will discuss these issues with you as appropriate.

Other Matters

By entering into this engagement letter, you are binding to its terms your subsidiaries and affiliates to the extent you have the authority to do so; we disclaim any contractual or other responsibility to any other subsidiaries and affiliates. This engagement letter supersedes any prior understandings, proposals or agreements with respect to the Services, and any changes must be agreed to in writing.

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PRICEWATERHOUSECOOPERS

Ms. Nancy Thomas

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We are pleased to have the opportunity to provide services to you. If you have any questions about the contents of this letter, please discuss them with Scott Hesse at (313) 394-6337. If the Services and terms outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to the undersigned.

Very truly yours,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

By: *Scott F. Hesse*

Scott F. Hesse, Partner

Date: *1/31/2009*

cc: Michael P. Cenko - PricewaterhouseCoopers
William McLaughlin - Lear Corporation

ACKNOWLEDGED AND AGREED:

Lear Corporation on behalf of its subsidiaries and affiliates

By: *Nancy Thomas*

Date: *2-17-09*

Nancy Thomas, Director of Tax Reporting & Compliance

MASTER AGREEMENT FOR TAX SERVICES

This Master Service Agreement (this "Agreement"), dated 4/21/09 (the "Effective Date"), is between PricewaterhouseCoopers LLP, a Delaware limited liability partnership, with offices at 300 Madison Avenue, New York, New York 10017 ("PwC"), and Lear Corporation, a Delaware corporation, with offices at 21557 Telegraph Road, Southfield, Michigan 48033 ("Client").

1. Scope of Agreement and Services

(a) This Agreement describes the process by which Client may engage PwC to perform professional services (the "Services") other than audit or attestation services, and sets out the terms and conditions applicable to those Services. Client may procure Services under this Agreement for itself and for those of its consolidated subsidiaries or affiliates that Client binds to this Agreement by its signature or which separately agree to the provisions of this Agreement (collectively, the "Subsidiaries"). This Agreement excludes the following types of services, which must be subject to one or more separate written agreements: (i) independent audit or attestation services, (ii) advisory services, (iii) financial, commercial, operational, tax and/or strategic due diligence Services, strategy consulting services, divestiture advisory Services and valuation Services, and (iv) advice and assistance in connection with Client's evaluation of the accounting, reporting and regulatory issues related to its financial accounting and reporting and assistance with the preparation of schedules, account analyses, reconciliations and data accumulation relating to its accounting and financial reporting to third parties, including tax related financial accounting and reporting Services.

(b) PwC will perform such Services as agreed in one or more statements of work issued under this Agreement, a form of which is attached as Exhibit A ("Statement of Work"). Each Statement of Work will describe the Services to be performed, the expected schedule for performance, the amounts that Client will pay for those Services, and any other relevant information. This Agreement does not obligate either party to enter into any Statement of Work and does not create an exclusive arrangement between the parties. If there is a conflict between the Agreement and the Statement of Work, the Statement of Work shall prevail. If PwC commenced Services prior to execution of this Agreement, the terms of this Agreement shall govern such Services.

(c) The provisions of Exhibit B shall apply to any tax-related Services.

2. Deliverables

(a) Client will own all written material that is developed and delivered to it under this Agreement ("Deliverables"), except as follows: PwC will own its working papers, preexisting materials and software, as well as any general skills, know-how, processes, or other intellectual property (including a non-Client specific version of any Deliverables) which may have been discovered or created by PwC as a result of its provision of Services ("PwC Materials"). PwC acknowledges that PwC Materials shall not include any of Client's confidential information or tangible or intangible property, and PwC shall have no ownership rights in such property. Client will have a royalty-free, perpetual (provided that Client does not breach this Agreement), non-transferable and nonexclusive license to use any PwC Materials included in the Deliverables for Client's own internal use as part of those Deliverables; provided, however, Client may transfer such license in connection with a corporate transaction (e.g., divestiture) involving the transfer of the underlying assets related to the PwC Materials or similar transaction.

(b) PwC is providing the Services and deliverables solely for Client's internal use and benefit. The Services and deliverables are not intended for a third party's use, benefit or reliance and PwC disclaims any contractual or other responsibility or duty of care to others based upon these Services or deliverables.

3. PwC Responsibilities. PwC will perform the Services in accordance with the American Institute of Certified Public Accountants ("AICPA") Statements on Standards for Tax Services. PwC's role is advisory only. Accordingly, PwC will not provide an audit or attest opinion or other form of assurance, and PwC will not verify or audit any information provided to it. Because PwC will provide the Services solely for Client's and/or its Subsidiaries' use and benefit and pursuant to a relationship exclusively with Client, PwC disclaims any contractual or other responsibility to others based upon the Services or upon any Deliverables or advice PwC provides. Any spreadsheets, electronic materials or software tools that PwC provides to Client (other than as expressly included in an applicable SOW and as part of the Services or Deliverables), are for Client's convenience and are provided as is. PwC will not be responsible for results obtained by anyone other than PwC from the use of those items.

4. Client Responsibilities. Client is responsible for all management functions and decisions of Client relating to the Services. Client also is responsible for the results achieved from using the Services or Deliverables. Client will designate a competent member of Client's management to oversee the Services. It is Client's responsibility to establish and maintain its internal controls.

5. Fees, Expenses and Payment. Client will pay the amounts described in the Statement(s) of Work. If it is ever anticipated that fees for an on-going effort will be greater than 5% of the fees authorized by Client, PwC will seek approval in writing prior to proceeding further. Unless otherwise agreed in a Statement of Work PwC will bill Client for PwC's reasonable out-of-pocket expenses. PwC will provide details for all out-of-pocket expenses that are incurred. Reasonable out-of-pocket expenses will only include travel, including rental car, per diems and lodging. Also, unless otherwise agreed in the Statement of Work, PwC will invoice Client on a regular basis in arrears, and Client will pay each invoice within 45 days after the invoice date.

6. Confidentiality. "Confidential Information" means non-public information that a party marks as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature. Neither party will use or disclose any Confidential Information provided by the other party or on its behalf for any purpose other than to perform this Agreement or as required by applicable law, regulation or professional standard. Each party will protect the confidentiality of Confidential Information that it receives from the other party or on its behalf. Confidential Information does not include information which (i) is rightfully known to the recipient prior to its disclosure by the disclosing party; (ii) is released by the disclosing party to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by the recipient without any use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this Agreement or may be lawfully obtained by a party from any nonparty. Notwithstanding the foregoing, either party may disclose Confidential Information of the other to a third party as may be required by law, statute, rule or regulation, including any subpoena or other similar form of process, or by the standards of the AICPA or other professional self-regulatory authority, provided that (and without breaching any legal or regulatory requirement) the party to which the request is made provides the other party with prompt written notice thereof and, if practicable under the circumstances, allows the other party to seek a restraining order or other appropriate relief. Upon termination of the Agreement or a Statement of Work, if requested, a receiving party shall return any confidential information to the disclosing party. Notwithstanding the foregoing, PwC may keep an archival set of its working papers together with such copies of Client's Confidential Information to comply with its document retention policies, applicable law, rule, regulation or professional standards. Any copies of Client's Confidential Information so kept shall be retained in accordance with the terms of this Agreement.

7. Term and Termination. This Agreement has a term of three (3) years. Either party may terminate this Agreement or any Statement of Work without penalty upon thirty (30) days notice to the other party. In addition, either party may terminate this Agreement or a Statement of Work upon the material breach of this Agreement or a Statement of Work by the other party that is not cured by the other party within ten days of receiving written notice of the breach. Any provisions of this Agreement that should be reasonably intended to survive its termination or expiration shall do so.

8. Indemnity.

(a) Each party shall indemnify, defend and hold harmless the other from and against any and all amounts payable under any judgment, verdict, court order or settlement for death or bodily injury or the damage to or loss or destruction of any real or tangible personal property, but only to the extent the foregoing arise out of the indemnitor's negligence or intentional misconduct in the performance of this Agreement.

(b) PwC shall indemnify, defend and hold harmless Client from and against any and all claims, liabilities or losses or amounts payable under any judgment, verdict, court order or settlement for third party claims of infringement of any trade secrets, copyrights, trademarks or trade names alleged to have occurred and arising from the Deliverables (including any PwC Materials therein). Should Client's use of such Deliverables be determined to have infringed, or if, in PwC's judgment, such use is likely to be infringing, PwC may, at its sole expense and option: (i) procure for Client the right to continue using such Deliverables provided, or (ii) replace or modify the Deliverables to make their use non-infringing while yielding substantially equivalent results. If neither of the above options are or would be available on a basis that PwC finds commercially reasonable, then PwC may terminate the applicable SOW, Client shall return such Deliverables provided to PwC and PwC will refund to Client the fees paid for the Deliverables provided. This infringement indemnity does not cover claims arising from: (1) the combination of Deliverables with products or services not provided or approved by PwC; the modification of Deliverables by any person other than PwC unless directed by PwC; (2) Deliverables made to specifications or designs provided by or at Client's direction; or (3) use of Services and/or Deliverables in a manner not permitted or contemplated under the Agreement.

(c) Without limiting PwC's indemnity obligations hereunder, Client shall indemnify PwC, the Other PwC Firms, and their respective partners, principals, and personnel against all third party claims arising from or relating to the use of Services or Deliverables, except to the extent finally determined to have resulted from PwC's gross negligence or intentional misconduct.

9. Limitations of Liability. (a) PwC is a member of a global network of PricewaterhouseCoopers firms (excluding PwC, the "Other PwC Firms"). In the course of providing the Services and/or Deliverables hereunder, PwC, may, in its discretion, draw on the resources of and subcontract to its subsidiaries or to the Other PwC Firms. In such event, Client agrees that PwC may provide information PwC receives in connection with this Agreement to its subsidiaries, the Other PwC Firm(s) and to other subcontractors to perform the Services and for related internal administration and regulatory compliance. However, the provision of Services and/or Deliverables and compliance with the terms thereof remains the responsibility of PwC. Client agrees that only PwC shall have, and no PwC subcontractor (including PwC's subsidiaries or Other PwC Firms), nor any partner, principal or personnel of PwC or such PwC subcontractors (collectively, the "PwC Related Parties") which perform services in connection with the Services and/or Deliverables shall have, any liability to Client in connection with the Services or this Agreement. Therefore, Client agrees not to bring or enforce a claim of any nature relating to this Agreement or any of the Services or Deliverables against any of the PwC Related Parties. The provisions of Section are intended expressly for the benefit of the PwC Related Parties and Client agrees that the PwC Related Parties have the right to rely on this Section as if they were parties to the Agreement and the PwC Related Parties who may perform services hereunder do so in reliance on the protections afforded by this Section. In addition, Client will ensure that no Client Subsidiaries will bring or enforce a claim of any nature relating to this Agreement or its subject matter against PwC and/or any of the PwC Related Parties.

(b) Other than with respect to its indemnification obligations or breach of its confidentiality obligations hereunder, except to the extent finally determined to have resulted from PwC's gross negligence or intentional misconduct, PwC's aggregate liability for all claims under this Agreement or in connection with its subject matter, regardless of the theory of liability asserted, whether based in

contract, negligence or otherwise, is limited to no more than two (2) times the total amount of fees paid to PwC under the Statement(s) of Work giving rise to the liability. Other than with respect to its indemnification obligations hereunder, PwC will not be liable for lost profits or any consequential, indirect, punitive, exemplary or special damages. Also, PwC shall have no liability arising from or relating to any third party hardware, software, information or materials selected or supplied by Client, other than at the direction of PwC.

10. Dispute Resolution. Any unresolved dispute relating in any way to the Services or this Agreement shall be resolved by arbitration, except that either party is free to seek equitable relief in court. Any arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution then in effect. The arbitration will be conducted before a panel of three arbitrators selected using the screened process provided for in the CPR Arbitration Rules. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort, or to award damages inconsistent with the Limitation of Liability provision above. Any demand for arbitration by Client must be issued within one year from the date the party bringing the action became aware or should reasonably have become aware of the facts that give rise to the other party's alleged liability and in any event no later than two years after the cause of action accrued.


11. Choice of Law. This Agreement and any dispute relating to the Services will be governed by and construed, interpreted and enforced in accordance with the laws of the State of Michigan, without giving effect to any provisions that would require the laws of another jurisdiction to apply.

12. Other Matters. Neither party may assign or transfer this Agreement, or any rights, obligations or claims arising under it and any attempted transfer or assignment will be void. PwC may use Client's name in experience citations and recruiting materials with its permission. If any provision of this Agreement is found to be unenforceable, the remainder of this Agreement shall be enforced to the extent permitted by law. This Agreement supersedes any prior understandings, proposals or agreements concerning the Services, and any changes must be agreed in writing.

13. CPA Notice. PwC is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the Services PwC provides, non-CPA owners may be involved in providing Services under this Agreement in accordance with AICPA standards.

(Signature Page Follows)

PricewaterhouseCoopers LLP

By: 
Name/Title: Partner
Date: 4/21/09

Lear Corporation
On behalf of itself and its Subsidiaries

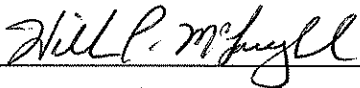
By: 
Name/Title: William P. McLaughlin
Date: 4/21/09

EXHIBIT A

SAMPLE FORM OF STATEMENT OF WORK

This Statement of Work is governed by and subject to the provisions of the Master Services Agreement dated _____ (the "Agreement"), between Lear Corporation and PricewaterhouseCoopers LLP ("PwC"). The term "Client" in the Agreement shall include the entity signing this Statement of Work. Any terms used in this Statement of Work and not otherwise defined will have the same meaning as in the Agreement. If there is a conflict between the Agreement and the Statement of Work, this Statement of Work shall prevail.

I. PURPOSE AND SCOPE

This Statement of Work covers [describe project generally]. This Statement of Work confirms the understanding of the objectives, Deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES

2.1 Services to be provided by PwC:

2.2 Applicable AICPA Standards: The Services performed under this Statement of Work will be performed in accordance with the AICPA's [Indicate which of the following standards applies: Statements on Standards for Tax Services or Standards for Consulting Services or Standards for Valuation Services or Standards for Reports on the Application of Accounting Principles (as amended and interpreted).]

2.3 Additional provisions applicable to the Services:

2.4 Deliverables:

2.5 Client's Responsibilities:

[Include this sentence if client is an SEC registered Channel 1 client subject to Sarbanes-Oxley audit committee pre-approval requirements. Client confirms that the requirements for audit committee pre-approval under the Sarbanes-Oxley Act of 2002 have been complied with relating to this engagement.]

2.6 Timing

The timing of the Services is as follows:

Project Start Date:	
Estimated Project Completion Date:	

III. RESOURCES ASSIGNED

The PricewaterhouseCoopers personnel assigned to provide Services and Deliverables under this Statement of Work are as follows:

IV. FEES, EXPENSES AND PAYMENT

4.1 Professional Fees and Expenses [list sales tax if applicable]

4.2 Payment Terms

PricewaterhouseCoopers LLP

By: _____

Name/Title: _____

Date: _____

Lear Corporation

By: _____

Name/Title: _____

Date: _____

EXHIBIT B

ADDITIONAL PROVISIONS APPLICABLE TO TAX RELATED SERVICES

I. Applicable Performance Standards. PwC shall perform any tax Services in a manner consistent with this Agreement and the AICPA Statements on Standards for Tax Services.

II. No Obligations of Confidentiality. Notwithstanding Sections 2 or 6 of the Agreement or any provisions to the contrary in this Agreement or any Statement of Work, Client has no obligation of confidentiality with respect to any portion of any materials or advice or Deliverables to the extent that they concern the tax structure or tax treatment of any transaction.

III. Circular 230. Unless agreed in a Statement of Work that PwC will provide a Covered Opinion, as defined in U.S. Treasury Circular 230 ("Circular 230"), any written tax-related advice in connection with the Services will be Other Written Advice, as defined in Circular 230. PwC's Other Written Advice is not intended to be used to avoid tax penalties and it must not be used to avoid tax penalties. If a Statement of Work states that PwC will provide a Covered Opinion then, Client understands that its reliance on the Covered Opinion for the purposes of penalty protection will be limited to the issues expressly set forth in the final, written Covered Opinion delivered to Client.

IV. Tax Return Disclosure and Tax Advisor Listing Requirements. Certain federal and state regulations require taxpayers to disclose their participation in certain reportable transactions to the taxing authorities. Client shall advise PwC if Client determines that any matter covered by this Agreement is a reportable transaction that is required to be disclosed. Certain regulations also require PwC to submit information returns and maintain lists of certain client engagements if PwC personnel are material advisors to clients that have participated in a reportable transaction. Therefore, if PwC determines, after consultation with Client, that Client has participated in a transaction causing PwC to have a registration and/or list maintenance obligation, PwC will place Client's name and other required information on a list after consultation with Client. PwC will contact Client in advance if PwC is required to provide Client's name to the U.S. Internal Revenue Service or any state in connection with any matter under this Agreement.

V. Internal Revenue Code Section 6694 Preparer Standards

(a) Federal law and certain state laws imposes obligations on tax return preparers with respect to a position reported on a tax return or claim for refund that does not meet certain standards regarding levels of confidence. If during the course of applicable Services PwC identifies a position that does not meet these standards, PwC will advise Client about Client's penalty exposure and whether Client can avoid penalty through disclosure. If PwC is preparing the return and it is concluded that disclosure is required, PwC will prepare the disclosure and provide it to Client

(b) PwC's work may require consultation with a PwC subject matter specialist to reach and document the level of technical support for the position. PwC will discuss with Client any additional fees that may be incurred, prior to incurring the fees, as a result of complying with these requirements.

VI. Additional Consents. If the Services will require PwC to disclose any of Client's tax return information to third parties, PwC may be required to obtain from client additional consent(s) to do so, pursuant to Section 7216 of the Internal Revenue Code and the regulations thereunder. Client acknowledges that PwC may not be able to perform such Services unless and until Client provides such additional consent(s).

4/21/09 Ctn

**Statement of Work ("SOW")
Between Lear Corporation and PricewaterhouseCoopers LLP**

Project Name: International Assignment Tax Compliance and Consulting Services

4/21/09 Ctn

This SOW is governed by and subject to the provisions of the Master Services Agreement (the "Agreement") dated March 16, 2009 between Lear Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC"). The term "Client" in the Agreement shall include the entity signing this SOW. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement. If there is a conflict between the Agreement and the Statement of Work, this Statement of Work shall prevail.

I. PURPOSE AND SCOPE OF THIS SOW

This SOW covers the preparation of individual income tax returns and consulting on individual tax matters of international assignees who are authorized employees of Client ("Authorized Employee"). This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC

PwC will provide international assignment tax services to you and certain employees designated by you to receive such services ("Authorized Employees"). Our services will generally include US and foreign income tax return preparation, related tax compliance services, and tax consulting services (collectively the "Services").

2.2 Applicable AICPA Standards

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants and similar standards established by foreign accounting professional organizations. Accordingly, we will not provide an audit or attest opinion or other form of assurance, and we will not verify or audit any information provided to us. Any spreadsheets or software tools that PwC provides to Client are for Client's convenience and are provided as is. PwC will not be responsible for results obtained by anyone other than PwC from the use of those items.

2.3 Deliverables

We will prepare and sign as preparer the US Federal, state and local individual income tax returns for the Authorized Employees. If required, we will also prepare foreign income tax returns, which may or may not require PwC to sign the returns as a preparer under foreign law.

We may also prepare other tax documents or calculations, including hypothetical tax calculations, tax equalization settlement calculations, and any other tax returns or documents described in Exhibit I, Scope of Services and Fees, for each Authorized Employee of Client. We will also provide from time-to-time certain tax consulting services as may be requested by authorized Client personnel.

We will perform our Services on the basis of the information you and the Authorized Employee have provided based on the applicable federal, foreign, state, or local tax laws,

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regulations, and associated interpretations relative to the appropriate jurisdiction as of the date the Services are provided.

2.4 Client's Responsibilities

To facilitate our work, you will need to provide the following assistance:

Client is responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing your needs. You are also responsible for the results achieved from using any Services or deliverables, and it is your responsibility to establish and maintain internal controls.

You will designate a competent member of your management to oversee and direct our Services under this agreement, including identifying the purpose of the Services, identify for whom the Services are to be performed (e.g., the corporation, Authorized Employees, a director), the due date for our services, approval of estimated fees, prompt authorization of the payment of our invoices in accordance with the terms of our agreement, and the provision of certain payroll and compensation information, as discussed below.

Client agrees to identify those Authorized Employees who are entitled to receive Services from PwC under the terms of this Agreement. Client will be responsible for providing PwC an accurate list of Authorized Employees within 20 days of the end of the Tax Year.

Under the payroll reporting rules of the US and foreign countries, employers are generally required by law to prepare annual wage and withholding tax summaries of compensation paid or received by their employees (e.g., US Federal or State Forms W-2s, Wage and Tax Statement). A fundamental term of the engagement is that Client will provide us with accurate compensation information within a reasonable time period (generally 30 days) following the end of the Tax Year for each Authorized Employee, including the IRS Form W-2, the foreign equivalent of Form W-2 and a detailed breakdown of all elements of compensation and deduction of amounts collected by PwC as part of the services provided as listed in Exhibit I. Client agrees to immediately inform us of any pending corrections to the year-end compensation information and to timely provide us with corrected Wage and Tax Statement and detailed breakdown of compensation.

We will prepare the Authorized Employees' US and foreign tax returns based on the US and Foreign equivalent of IRS Form W-2 and the detailed compensation collected by PwC as part of the services provided as listed in Exhibit I. If Client and PwC agree that a complete and accurate tax return can not be prepared based on the compensation information provided, Client and PwC may agree on the additional scope of services and fees required to provide corrected compensation information.

Client will also be responsible for contacting its Authorized Employees who have not provided us their fully completed Tax Data Organizers by the due date provided by PwC (based upon the list provided by PwC) in order to ensure that PwC is provided on a timely basis with each Authorized Employee's fully completed Tax Data Organizer.

Where you require PwC to provide information directly to, or perform services directly for, a third party or subcontractor specified by you, you will accept responsibility for the work to be performed by such subcontractor. This information may include data provided by you, or your Authorized Employees (e.g., Form W-2 or other compensation data) or information prepared by PwC (e.g., tax equalization calculations or tax returns). PwC will not be responsible or liable to you or to any other person for the work performed by, or for any act, omission, default, or neglect of, such subcontractor. In the above

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circumstances, you will be responsible and liable for, and will indemnify PwC against, and from, any liability which we may incur to any person and against all claims, demands, proceedings, damages, losses, costs and expenses made against, suffered or incurred by us, directly or indirectly as a result of or in connection with the work performed by any such subcontractor or unauthorized disclosure of any Authorized Employee private or confidential information by any such subcontractor.

Client agrees that PwC shall not be liable for failure to perform its obligations under this Agreement to the extent that such failure is caused by the failure of Client or its Authorized Employees to provide PwC with information in accordance with this Agreement. This includes providing necessary consents to use of such information (as indicated in the section below pertaining to the responsibilities of authorized employees) or other terms (including agreement to the Assignee.com website terms and conditions) as reasonably requested by PwC. Client agrees to ensure that all information provided by it or on its behalf or by its Authorized Employees is provided in accordance with applicable law and represents and undertakes that PwC and other PwC Firms and subcontractors shall be entitled to use such information to perform PwC's obligations under this Agreement.

2.5 Responsibilities of Authorized Employees

Client acknowledges that the completion of certain tax compliance activities (e.g., signing of completed tax returns and submission to the tax authorities) are the responsibility of the Authorized Employees and may not be performed by PwC with the exception of tax returns which are filed electronically by PwC with the taxing authorities. Where tax returns are not filed electronically by PwC, we are not responsible for ensuring the submission of the income tax return to the tax authorities.

Client acknowledges tax returns prepared by PwC generally require the signature of the Authorized employee and spouse, under the penalties of perjury, affirming that the tax returns and the accompanying schedules and statements are true, correct and complete to the best of each Authorized Employee's knowledge. Each Authorized Employee is responsible for understanding and agreeing with the various amounts, computations and statements made in the tax returns before they are filed with the taxing authorities.

Client acknowledges that PwC will advise Authorized Employees that our understanding is that Authorized Employees will file tax returns as prepared by PwC unless the Authorized Employee informs PwC otherwise.

Client acknowledges that PwC will advise Authorized Employees of their responsibility to maintain and retain adequate documentation to support the tax returns as filed as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting items included in a tax return.

Client acknowledges that PwC's provision of tax return preparation services under this agreement to each authorized employee is contingent upon the employee signing the PwC consent form required under IRC Sec. 7216 authorizing certain disclosures of tax return information by PwC to members of PwC's network of member firms and/or certain other tax return preparers.

Client further acknowledges that PwC's ability to provide Client with information or copies of calculations for purposes of administering Client's tax reimbursement program is contingent upon the employee signing the PwC consent form required under IRC Sec. 7216 authorizing such use and disclosure. Client agrees that, where tax preparation services have been rendered by PwC in accordance with this agreement, but further

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calculations are prohibited as a result of employee withheld consent, Client will make timely payment to PwC for the services already rendered.

Client acknowledges that PwC will advise Authorized Employees the tax returns are only for filing with the appropriate tax authorities and may not be used for any other purpose without our written consent.

Client acknowledges that PwC advises the Authorized Employees that from time-to-time Authorized Employees or PwC may wish to use e-mail to communicate, request or furnish personal information related to the preparation of the tax return of the Authorized Employees. PwC will advise authorized Employees that the electronic transmission of information, including attachments to e-mail and access to e-mail systems by PwC employees, cannot be guaranteed to be secure from third party interception, error free or free from viruses or other damaging computer code, and that such information could be intercepted, corrupted, infected, lost, destroyed, delayed or incomplete, or otherwise be adversely affected during transmission or harmful to the recipient's computer system. PwC shall regard an Authorized Employee's acceptance of this statement as including the Authorized Employee's consent to accept and use e-mail as a means of communication to provide tax return preparation services.

2.6 Timing

The timing of the services to be provided hereunder is as follows:

Project Start Date:	2008 Tax Compliance Services to authorized assignees commence on or about January 1, 2009.
Estimated Project Completion Date:	Project will be considered complete when 2008 tax returns are completed for eligible assignees.

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows:

Carol Neumeister, Engagement Partner
David Mazzola, Engagement Director
Shannon Dennis, Engagement Manager
Detroit expatriate tax team
Engagement teams in each applicable overseas PwC office

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms

Our standard practice is to invoice our fee for services on installments as follows:

Worldwide billings for the tax compliance fees are centralized through PwC-Detroit. PwC-Detroit will consolidate billing for worldwide compliance services and provide

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progress billings to Lear. The time frame and recommended progress bill percentage are:

March 1, 2009 Progress bill to Lear of 60% of projected worldwide estimated program fees for compliance and compensation collection.

March 31, 2009 Final bill to Lear for compliance fees for Mexican commuter assignees whose returns were started or completed.

June 30, 2009 Progress bill to Lear of 20% of projected worldwide estimated program fees for compliance and compensation collection.

End of each month Bills to Lear for consulting projects outside the scope of the agreed service/fee structure. Fees to be billed by the end of the 2nd month after the month the service was provided.

October 31, 2009 Progress bill to Lear of 20% of projected worldwide estimated program fees for compliance and compensation collection.

December 31, 2009 Final billing reconciliation of worldwide program fees for compliance and compensation collection.

We will send our invoices to the designated person whom we understand will be responsible for arranging payment.

4.2 Professional Fees and Expenses

Exhibit I summarizes the unit fees for tax return preparation and related services and our hourly billing rates for other services you may request from us. The Services to be performed and the related fees are agreed to in advance between Client and PwC, generally based on an annual budget or forecast which considers the number of Authorized Employees who require Services and (if appropriate) an estimate of other project-related fees.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Other PwC Firms and Other Accountants

In the course of performing the Services, we may need to rely on the services of member firms in the PwC international network, certain other accountants, seasonal employees, contractors, and administrative support staff. At all times, the Services will be performed under the supervision of PwC and we will be responsible for those subcontracted Services being performed in accordance with all of the requirements of this letter. Each member of the PwC international network of firms and certain other accountants are separate and independent legal entities and you agree to bring any proceeding arising from the Services against PwC and not other member firms or certain other accountants. Furthermore, you authorize us to provide information we receive in connection with this engagement to such other member firms located outside the United States and certain other accountants for the purpose of providing the Services and for related administration and regulatory compliance purposes.

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5.2 Ownership and Use

We are providing these Services solely for your and or your Authorized Employees use and benefit and pursuant to a client relationship exclusively with you and your Authorized employees. We disclaim any contractual or other responsibility to others based upon these Services or upon any deliverables or advice we provide.

You and the Authorized Employees will own all tangible written material delivered to you and the Authorized Employees respectively under this engagement letter, except as follows: PwC will own its working papers and pre-existing materials and any general skills, know-how, processes, or other intellectual property (including a non-client specific version of any deliverables) which may have been discovered or created by PwC as a result of its provision of the Services. You and the Authorized Employees will have a nonexclusive, non-transferable license to use such materials included in the deliverables for your own use as part of such deliverables.

5.3 Privacy

PwC is a member of the Department of Commerce Safe Harbor program, and the data transfer from Client to PwC is covered by the requirements of Safe Harbor. For reference, the details of our Safe Harbor certification can be found on the Department of Commerce website at www.export.gov/safeharbor.

5.4 Regulatory Matters

Public Company Accounting Oversight Board ("PCAOB") Rules: You have represented to us, and by signing this Agreement, confirm that no other advisor providing advice or assistance with respect to the subject matter of this Agreement has imposed any conditions of confidentiality, as defined by PCAOB Rule 3522. In addition, you agree that if, after we begin providing services covered by this Agreement any other advisor imposes conditions of confidentiality with respect to the matter that is subject to this Agreement, you will notify us immediately so that we can cease all work in order to avoid any impairment to independence under PCAOB Rule 3522. We are not permitted to provide tax services to persons who have a financial reporting oversight role for any PwC audit client that is either a registrant with the United States Securities and Exchange Commission or a material subsidiary/ reporting division or component of such a registrant. You have confirmed that your Authorized employees are not currently such persons, and that if their circumstances change during the term of our engagement such that they become such a person, or if you become aware of any cause to believe that they may be such a person, you will promptly advise us of the relevant facts so that we can cease all work for such a person in order to avoid any impairment of independence under PCAOB Rule 3523. You confirm that the requirements for audit committee pre-approval under PCAOB Rule 3526 have been complied with relating to this engagement.

5.5 Other Matters

Neither party may assign or transfer this engagement letter, or any rights, obligations or claims arising under it, without the prior written consent of the other party. By entering into this engagement letter, you are legally binding to its terms your subsidiaries and affiliates to the extent you have the authority to do so; we disclaim any contractual or other responsibility to any other subsidiaries and affiliates. You agree we may use your

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name in experience citations and recruiting materials. This engagement letter supersedes any prior understandings, proposals or agreements with respect to the Services, and any changes must be agreed to in writing.

PwC is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

* * *

IN WITNESS WHEREOF, the parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PricewaterhouseCoopers LLP

Carol A. Neumeister
Signature of Partner

Carol A. Neumeister
Printed Name of Partner

4/26/09
Date

Lear Corporation

William P. McLaughlin
Authorized Signature

WILLIAM P. McLAUGHLIN
Printed Name

VP, GLOBAL TAX AND TRADE
Title

4/17/09
Date

Scope of Services and Fees - 2008 Tax Year
Lear Corporation

As of January 1, 2009, PwC has agreed to provide Lear with a 10% reduction in fees for services performed in 2009. As a result, the following chart shows the fees paid for 2007 tax services as a base and the 2008 tax services which are discounted by the agreed 10% rate. In general, 2007 tax services were performed in 2008 and 2008 tax services will be performed in 2009; however it has been agreed that any service performed by PwC in 2009 will include the agreed-upon 10% discount, therefore the table below is shown to reflect the fee charged in 2008 and the reduced fee to be charged in 2009.

Service Type	US Expatriates 2007	US Expatriates 2008	US Inpatriates 2007	US Inpatriates 2008	Third Country Nationals 2007	Third Country Nationals 2008
Home Country Tax Return Bundle	\$1,900	\$1,710	\$1,900 if home tax return required \$750 TEQ only (no home country return required)	\$1,710 if home tax return required \$675 TEQ only (no home country return required)	\$1,900 if home tax return required \$750 TEQ only (no home country return required)	\$1,710 if home tax return required \$675 TEQ only (no home country return required)
Host Country Tax Return Bundle	\$1,550	\$1,395	\$1,550	\$1,395	\$1,550	\$1,395
Briefings - Home Departure	\$1,000	\$900	\$1,000	\$900	\$1,000	\$900
Briefings - Host Arrival	\$700	\$630	\$700	\$630	\$700	\$630
Briefings - Host Departure	\$1,200	\$1,080	\$1,200	\$1,080	\$1,200	\$1,080

Additional Services

2007 Fees	2008 Fees	Service
\$1,120	\$1,008	US / Mexico Border Employees - US tax return services
\$300	\$270	Additional US state or local tax return
\$1,550	\$1,395	Additional host country tax return
\$110	\$99	90-22.1 foreign bank account form completion
\$400	\$360	US Federal & State extension estimates to minimize interest & penalties
\$320	\$288	Fee if by December 31, assignee has not submitted tax information (fee per country)
Hourly rates	Hourly rates	Meetings with assignees upon Lear's request (does not include US Mexico Border employee data gathering meetings included in tax return fee above)
\$80	\$72	Short-term assignee calendar tracking - per assignee per calendar year

Scope of Services and Fees - 2008 Tax Year
Lear Corporation

2007 Fees	2008 Fees	Service
\$850	\$765	Amended US Federal tax return for foreign tax return carryback/carryforward
\$430	\$387	Amended US Federal tax return for US Mexico Border employees
\$250	\$225	Amended US State tax return
\$160	\$144	Amended TEQ - for revisions not due to PwC error
\$135	\$122	Amended TEQ - for US Mexico Border employee
\$320	\$288	Revised US federal return and TEQ due to assignee not meeting BFR / PPT
\$270	\$243	US W-4 calculation and preparation for repatriated assignees
\$350	\$315	US W-4 calculation and preparation for new assignees to countries with no mandatory withholding
\$135	\$122	US Form W-8 preparation and review
\$270	\$243	Additional US hypothetical tax calculation update
Varies by country with maximum of \$400	Varies by country with maximum of \$360	Additional non-US hypothetical tax calculation update
Hourly rates	Hourly rates with 10% reduction	Response to IRS notices - in excess of 30 minutes
\$640	\$576	Response to IRS zero withholding notice where PwC prepares detailed W-4 calculation to support withholding
\$1,500	\$1,350	Certificates of Coverage - Mexico
\$300	\$270	Certificates of Coverage - all other countries
\$225	\$203	Compensation collection - per assignee per quarter - active assignees
\$75	\$68	Compensation collection - per assignee per quarter - repatriated assignees
\$160	\$144	US W-2 revision - due to incorrect reporting of foreign allowances by host country entity - per occurrence
\$9,800	\$8,820	Cost Report - per quarter
\$150	\$135	US Year-end gross-ups - per assignee reviewed
\$220	\$198	Estimate of foreign source income and utilization of FTC carryovers
C\$475	C\$428	Canada - Computing estimated Canadian tax liability
C\$370	C\$333	Canada - Year-end compensation reconciliation and adjustments (including T4 totals)
\$1,320	\$1,188	China - PRC individual income tax returns
\$235	\$212	Hungary - Social Security calculation and declaration (per month)
\$220	\$198	Poland - Active repentance letter
\$265	\$239	Poland - Monthly return

The amount of our fees is based on the assumption that we will receive the information and assistance as detailed in the Agreement. These fees assume we are provided complete and accurate compensation information and that the assignees provide us a complete and accurate Tax Data Organizer in a timely manner. Further, we do not anticipate encountering complex personal situations such as, but not limited to, personal businesses, office in home, multiple K1s, multiple rental properties, multiple stock option sourcing, multiple stock sales with no brokerage summary, dual status tax returns with pre assignment activity, ownership of significant trusts or foreign owned corporations. Should such situations arise, we will advise you immediately regarding any fee impact.

**Scope of Services and Fees - 2008 Tax Year
Lear Corporation**

Hourly Consulting Rates (Global):

Additional services, projects, and tax authority examinations will be based on the time required by our professionals to complete the engagement. Individual hourly rates vary according to the experience and skill required. Hourly rates have been determined based on the following regions; North America, Latin America, Europe, and Asia Pacific. All regions are stated in USD, however if a 10% shift in exchange rates occur, both parties agree to an adjustment to the hourly rates.

North America Hourly Rates in USD		
2008	2009	
\$600	\$540	Partner
\$420	\$378	Director
\$320	\$288	Manager
\$240	\$216	Senior Associate
\$170	\$153	Associate
\$120	\$108	Administrative

Latin America Hourly Rates in USD		
2008	2009	
\$370	\$333	Partner
\$300	\$270	Director
\$250	\$225	Manager
\$180	\$162	Senior Associate
\$100	\$90	Associate
\$50	\$45	Administrative

**Scope of Services and Fees - 2008 Tax Year
Lear Corporation**

Europe Hourly Rates in USD		
2008	2009	
\$750	\$675	Partner
\$580	\$522	Director
\$420	\$378	Manager
\$320	\$288	Senior Associate
\$220	\$198	Associate
\$150	\$135	Administrative

Asia Pacific Hourly Rates in USD		
2008	2009	
\$650	\$585	Partner
\$520	\$468	Director
\$380	\$342	Manager
\$270	\$243	Senior Associate
\$190	\$171	Associate
\$125	\$113	Administrative

Monthly Tax Returns:

The above fees do not include the preparation of monthly tax returns in countries requiring monthly tax compliance in addition to an annual tax filing. These fees will be billed separately only if an annual return is required.

Out of pocket expenses:

Lear will be charged for reasonable actual out of pocket expenses such as direct travel expenses, overtime meals or mail charges globally. Actual expenses will be accumulated on a monthly basis and allocated to all assignees for billing purposes.

Value Added Taxes (VAT) and Goods & Services Taxes (GST)

The above fees do not include any VAT or GST (or any other government imposed service tax/fee) required to be imposed on our services due to local government regulations.

**Scope of Services and Fees - 2008 Tax Year
Lear Corporation**

Excluded Services:

The following services, tax returns, and information returns will not be prepared by PricewaterhouseCoopers without specific authorization in writing designating the service and the employee for whom the services are to be performed. The following list is illustrative and not all inclusive:

- Individual Income Tax Planning Advice for any employee
- City and Country Gross Receipts Filings
- Wealth or Assets Based Tax Returns
- Homestead Tax Filings
- Gift, Estate, Inheritance, or Trust Tax or Information Returns
- Payroll Tax Filings, Sales, Use, or VAT Filings, and Information Reporting Filings, etc.

**Statement of Work ("SOW")
Between Lear Corporation and PricewaterhouseCoopers LLP**

Project Name: General Consulting

This Statement of Work is governed by and subject to the provisions of the Master Services Agreement dated April 21, 2009 (the "Agreement"), the terms of which are incorporated herein, between Lear Corporation ("Lear," or "you") and PricewaterhouseCoopers LLP ("PwC"). The term "Client" in the Agreement shall include the entity signing this Statement of Work. Any terms used in this Statement of Work and not otherwise defined will have the same meaning as in the Agreement. If there is a conflict between the Agreement and the Statement of Work, this Statement of Work shall prevail.

I. PURPOSE AND SCOPE

From time to time, you may request PwC to provide general tax consulting services that will not be the subject of a separate Statement of Work. This Statement of Work sets forth an understanding of the nature and scope of services to be performed, as well as outlines the responsibilities of PwC and Lear Corporation necessary to ensure that PwC's professional services are performed to achieve mutually agreed upon objectives. Any services covered by a separate Statement of Work will be governed by the terms and conditions set forth thereunder.

II. PARTIES' RESPONSIBILITIES

2.1 Services to be provided by PwC:

Subject to our acceptance, PricewaterhouseCoopers will provide services necessary to respond to matters presented to PwC by Lear, or matters PwC brings to the attention of Lear for which Lear agrees PwC should provide assistance. The following illustrates the nature of the services intended to be covered by this Statement of Work:

- **Recurring tax consulting services**

We will provide advice, answers to questions and/or opinions on tax planning, business restructuring and repatriation matters, including research, discussions, preparation of memoranda, and attendance at meeting relating to such matters, as mutually determined to be necessary.

- **Matters involving tax authorities**

We will provide advice and/or assistance with respect to matters involving the Internal Revenue Service or other tax authorities on an as-needed or as-requested basis.

These examples are not meant to limit the services we may provide to Lear under the terms of this Statement of Work. We will keep you informed as of the nature of any services we are providing under this Statement of Work. All related periodic billings will describe the services rendered during the period.

2.2 Applicable AICPA Standards: The Services performed under this Statement of Work will be performed in accordance with the AICPA's Statements on Standards for Consulting Services.

2.3 Deliverables:

Our deliverable will depend on the specific tax consulting issue. See Exhibit B in the Agreement on Circular 230.

2.4 Client's Responsibilities:

To facilitate PwC's work, you will need to provide any information as may be reasonably required to allow us to assist you.

2.5 Timing

We understand the importance of completing each project performed under this Statement of Work in a very timely manner to meet Lear's objectives and are prepared to begin work immediately on each of Lear's requests.

III. RESOURCES ASSIGNED

The PwC personnel assigned to provide services and deliverables under this Statement of Work will depend on the specific tax consulting issue addressed, where we will ensure that we have the most appropriate subject matter expert assigned to adequately meet Lear's requests.

IV. FEES, EXPENSES AND PAYMENT

4.1 Professional Fees and Expenses

Our fees for the services performed under this SOW will be based on the time incurred at the following hourly rates:

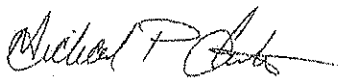
<u>Staff Level</u>	<u>U.S. Rates - Local</u>	<u>U.S. Rates - National</u>
Partner	\$ 500	\$ 630
Director/Sr. Manager	\$ 380	\$ 455
Manager	\$ 350	\$ 380
Senior Associate	\$ 195	\$ 250
Associate	\$ 140	\$ 175

We will provide a discount of 10% of any fees incurred through December 31, 2009 in connection with this Statement of Work. This discount will be reflected in each invoice as a 10% reduction of the total fees incurred at the above hourly rates.

4.2 Payment Terms - See Section 5 of the Agreement.

Each of the parties has caused this Agreement to be executed on its behalf by its duly authorized representative as of the date first above written.

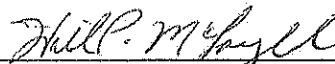
PricewaterhouseCoopers LLP

By: 

Name/Title: Michael P. Cenko, Partner

Date: 6/8/09

Lear Corporation

By: 

Name/Title: William P. McLaughlin, VP-Global Tax & Trade

Date: 6/8/09

**Statement of Work ("SOW")
Between Lear Corporation and PricewaterhouseCoopers LLP**

Project Name: Bankruptcy Tax Advisory Services

This Statement of Work is governed by and subject to the provisions of the Master Services Agreement dated April 21, 2009 (the "Agreement"), the terms of which are incorporated herein, between Lear Corporation ("Lear," or "you") and PricewaterhouseCoopers LLP ("PwC"). The term "Client" in the Agreement shall include the entity signing this Statement of Work. Any terms used in this Statement of Work and not otherwise defined will have the same meaning as in the Agreement. If there is a conflict between the Agreement and the Statement of Work, this Statement of Work shall prevail.

I. PURPOSE AND SCOPE

From time to time, you may request PwC to provide bankruptcy tax advisory services under Section 327(a) and 328(a) of the Bankruptcy Code that will not be the subject of a separate Statement of Work. This Statement of Work sets forth an understanding of the nature and scope of services to be performed, as well as outlines the responsibilities of PwC and Lear Corporation necessary to ensure that PwC's professional services are performed to achieve mutually agreed upon objectives. Any services covered by a separate Statement of Work will be governed by the terms and conditions set forth thereunder.

II. PARTIES' RESPONSIBILITIES

2.1 Services to be provided by PwC:

Subject to our acceptance, PricewaterhouseCoopers will provide services necessary to respond to matters presented to PwC by Lear, or matters PwC brings to the attention of Lear for which Lear agrees PwC should provide assistance. The following illustrates the nature of the services intended to be covered by this Statement of Work:

- **Bankruptcy Tax Advisory Services**

We will provide advice, answers to questions and/or opinions on tax planning, Section 382 of the IRC, business restructuring, tax modelling, tax compliance, tax examinations and other matters including research, discussions, preparation of memoranda, and attendance at meeting relating to such matters, as mutually determined to be necessary.

These examples are not meant to limit the services we may provide to Lear under the terms of this Statement of Work (pursuant to tax advice under Section 327(a) and 328(a) of the Bankruptcy Code). We will keep you informed as of the nature of any services we are providing under this Statement of Work. All related periodic billings will describe the services rendered during the period.

2.2 Applicable AICPA Standards: The Services performed under this Statement of Work will be performed in accordance with the AICPA's Statements on Standards for Consulting Services.

2.3 Deliverables:

Our deliverable will depend on the specific tax consulting issue. See Exhibit B in the Agreement on Circular 230.

2.4 Client's Responsibilities:

To facilitate PwC's work, you will need to provide any information as may be reasonably required to allow us to assist you.

2.5 Timing

We understand the importance of completing each project performed under this Statement of Work in a very timely manner to meet Lear's objectives and are prepared to begin work immediately on each of Lear's requests.

III. RESOURCES ASSIGNED

The PwC personnel assigned to provide services and deliverables under this Statement of Work will depend on the specific tax consulting issue addressed, where we will ensure that we have the most appropriate subject matter expert assigned to adequately meet Lear's requests.

IV. FEES, EXPENSES AND PAYMENT

4.1 Professional Fees and Expenses

Our fees for the services performed under this SOW will be based on the time incurred at the following hourly rates:

<u>Staff Level</u>	
Partner	\$ 500 - \$ 800
Director/Sr. Manager	\$ 380 - \$ 600
Manager	\$ 350 - \$ 500
Senior Associate	\$ 195 - \$ 330
Associate	\$ 140 - \$ 220

We will provide a discount of 10% of any fees incurred through December 31, 2009 in connection with this Statement of Work. This discount will be reflected in each invoice as a 10% reduction of the total fees incurred at the above hourly rates.

4.2 Payment Terms - Section 5 of the Agreement will not apply. Payment terms are dependent upon the bankruptcy rules as defined in the Southern District of New York.

Each of the parties has caused this Agreement to be executed on its behalf by its duly authorized representative as of the date first above written.

PricewaterhouseCoopers LLP

By: Michael P. Cenko

Name/Title: Michael P. Cenko, Partner

Date: 7/22/09

Lear Corporation

By: William P. McLaughlin

Name/Title: William P. McLaughlin

Date: July 30, 2009