

The following is being provided to comply with the reporting rules contained in Section 6045B of the Internal Revenue Code of 1986, as amended (“IRC”), and the Treasury Regulations thereunder, and is in lieu of Form 8937, Report of Organizational Actions Affecting Basis of Securities issued by the Internal Revenue Service.

Issuer - Lear Corporation (“Lear”)  
Taxpayer Identification Number – 13-3386776  
Ticker Symbol – LEA  
Common Stock CUSIP Number – 521865204  
Warrant CUSIP Number - 52186511

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#### STOCK SPLIT:

On March 17, 2011, a two-for-one stock split was effected with respect to the outstanding common stock of Lear to shareholders of record on March 4, 2011. For example, if pre-split an investor owned 100 shares of Lear common stock, after the two-for-one stock split the investor would have owned 200 shares of Lear common stock. Under IRC § 305, the two-for-one stock split should not result in any gain or loss to the common stock holders on the stock split date.

Additionally, the two-for-one stock split caused each outstanding warrant on Lear common stock to become exercisable into two shares of Lear common stock as opposed to one share of Lear common stock. Again there is no tax consequence to the holders of the warrants by reason of the increase in shares to which they were exercisable.

Under IRC § 307, a shareholder in a corporation who receives stock in a distribution to which IRC § 305 applies, is to allocate his tax basis in the stock (“old stock”) with respect to which the distribution occurred between the old stock and the newly issued stock (“new stock”). For example, in a two-for-one stock split, if an investor’s tax basis in the old stock is \$50 per share, after the stock split the investor’s tax basis in the old stock would be \$25 per share and the tax basis in the new stock would be \$25 per share for a total basis of \$50 for the two shares.

#### DIVIDENDS PAID

Lear has determined that, for quarterly dividends paid in 2011, no portion of the dividends are a return of capital to shareholders and, correspondingly, have no effect upon the tax basis a shareholder has in his stock.

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Lear has determined that, for quarterly dividends paid in 2015, no portion of the dividends are a return of capital to shareholders and, correspondingly, have no effect upon the tax basis a shareholder has in his stock.

Lear has determined that, for quarterly dividends paid in 2016, no portion of the dividends are a return of capital to shareholders and, correspondingly, have no effect upon the tax basis a shareholder has in his stock.

Lear has determined that, for quarterly dividends paid in 2017, no portion of the dividends are a return of capital to shareholders and, correspondingly, have no effect upon the tax basis a shareholder has in his stock.