**Claim**

I claim the ornamental design for a sheet for vehicle seats, as shown and described.

**Description**

FIG. 1 is a surface view of a sheet for vehicle seats according to the design claimed.

FIG. 2 is a reference view of FIG. 1; and,

FIG. 3 is an enlarged detail of the area in FIG. 1 which is circumscribed in the reference view.

Better and dotted lines surrounding FIG. 1 represents the boundaries of the claim and forms no part thereof. The dot dash dot broken lines circumscribing the detail forms no part of the claimed design. The design is flat and planar. The thickness and rear of the sheet for vehicle seats form no part of the claimed design.

1 Claim, 3 Drawing Sheets