

Mail Stop 3561

November 21, 2006

Via Fax & U.S. Mail

Mr. James A. Yost, Chief Financial Officer  
Hayes Lemmerz International, Inc.  
15300 Centennial Drive  
Northville, Michigan 48168

**Re: Hayes Lemmerz International, Inc.  
Form 10-K for the fiscal year ended January 31, 2006  
Filed April 21, 2006  
File No. 000-50303**

Dear Mr. Yost:

We have reviewed your response letter dated October 20, 2006 and have the following comments. Unless otherwise indicated, we think you should revise your document in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Please respond to confirm that such comments will be complied with, or, if certain of the comments are deemed inappropriate, advise the staff of your reason. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within ten (10) business days.

Annual Report on Form 10-K for the fiscal year ended January 31, 2006  
Consolidated Balance Sheets, page 45

1. We note your response to our prior comment 3 and believe future filings should be expanded to explain in further detail why the classification of the preferred stock issued is appropriately recorded as a minority interest and why you believe that the reclassification adjustment from liability to minority interest was not material to the current or prior periods. The level of detail provided should be similar to that provided in response to our prior comment number 34.

Notes to Consolidated Financial Statements, page 48

Note 2. Basis of Presentation and Summary of Significant Accounting Policies, page 50  
Principles of Consolidation, page 51

2. We note your response to our prior comment 4 and are not persuaded that you have properly presented the change in your international subsidiaries' change in fiscal year end. In this regard, we believe you should revise your presentation and disclosure to properly reflect and discuss the change in your international subsidiaries' fiscal year end accordingly. It is staff position that when a parent changes the fiscal year end of a subsidiary no more than 12 months of operations of the subsidiary are to be included in the consolidated statements. Further, any income in excess of 12 months should be charged or credited directly to retained earnings. Disclosure regarding the change should include the periods consolidated, amount of sales, income before extraordinary items and net income for the period represented by the charge or credit to retained earnings.

Note 21. Off Balance Sheet Arrangements, page 80

3. We note your response to our prior comment 15 and require further clarification. Please provide further details of your accounting for these securitization arrangements in compliance with SFAS 140. Include in your response whether the qualifying SPE is consolidated in your financial statements and if so, how you classify amounts pledged against borrowings in accordance with paragraph 15 of SFAS 140, and explain why the short term note issued by the qualifying SPE to the non-consolidated SPE is reflected in "Other Receivables" on your balance sheet.
4. In a related matter, clarify the statement from your response that due to asset servicing fees approximating the costs of servicing, no servicing asset or liability was recognized. Explain how the right of offset applies. Refer to FIN 39.

Mr. James A. Yost, CFO  
Hayes Lemmerz International, Inc.  
November 21, 2006  
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You may contact Heather Tress at 202-551-3624 or Jean Yu at 202-551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact me at 202-551-3813 with any other questions.

Sincerely,

Linda Cvrkel  
Branch Chief