

Mail Stop 3561

January 25, 2007

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 completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief