

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

- - - - -x
In re: : Chapter 11
HAYES LEMMERZ INTERNATIONAL, : Case No. 01-11490 (MFW)
INC., et al., :
Debtors. : Jointly Administered
- - - - -x Obj. Due: 8/21/03 at 4:00 p.m.

NOTICE OF FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP
EMPLOYEE COMPENSATION, EXPATRIATE TAX AND INTERNATIONAL
TAX CONSULTANT TO THE DEBTORS FOR FINAL ALLOWANCE AND
PAYMENT OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM MAY 8,
2002 THROUGH JUNE 3, 2003

TO: ALL PARTIES ON THE ATTACHED SERVICE LIST

PLEASE TAKE NOTICE that on August 1, 2003,
Deloitte & Touche LLP ("Deloitte") filed the annexed
**Final Fee Application of Deloitte & Touche LLP Employee
Compensation, Expatriate Tax and International Tax Con-
sultant to the Debtors for Final Allowance and Payment
of Compensation for Services Rendered and Reimbursement
of Expenses (the "Application").**

PLEASE TAKE FURTHER NOTICE that objections, if
any, to the Application must be made in writing, filed
with the United States Bankruptcy Court for the District
of Delaware (the "Bankruptcy Court"), 824 Market Street,

Wilmington, Delaware 19801, and served so as to be re-
ceived by the following parties no later than **August 21,**
2003 at 4:00 p.m. (Eastern time): (i) Hayes Lemmerz
International, Inc., 15300 Centennial Drive, Northville,
MI 48167, (Attn: Patrick C. Cauley, Esq.); (ii) Skadden,
Arps, Slate, Meagher & Flom LLP, One Rodney Square, P.O.
Box 636, Wilmington, Delaware 19899-0636 (Attn: Anthony
W. Clark, Esq.), and Skadden, Arps, Slate, Meagher &
Flom (Illinois), 333 West Wacker Drive, Chicago, Illi-
nois 60606-1285 (Attn: J. Eric Ivester, Esq.), counsel
to the Debtors; (iii) the United States Trustee, 844
King Street, Wilmington, DE 19801 (Attn: Joseph J.
McMahon, Jr., Esq.); (iv) counsel for the Agent for the
Debtors' prepetition Lenders and the Agent for the Debt-
ors' postpetition debtor-in-possession Lenders, Clifford
Chance Rogers & Wells LLP, 200 Park Avenue, New York, NY
10166-0153 (Attn: Margot B. Schonholtz) and Potter An-
derson & Corroon LLP, Hercules Plaza, 1313 N. Market
Street, P.O. Box 951, Wilmington, DE 19899-0951 (Attn:
Laurie Selber Silverstein, Esq.); and (v) Deloitte &
Touche LLP, 180 North Stetson Ave, Chicago, IL 60601
(Attn: Nick Bubnovich), (collectively, the "Notice Par-
ties").

PLEASE TAKE FURTHER NOTICE that if no objections to the Application is timely filed and served in accordance with the above procedures, an order may be entered granting the relief requested in the Application without further notice or a hearing. If an objection is properly filed and served in accordance with the above procedures, a hearing to consider the Application will be held on a date and time at the convenience of the Court before the Honorable Mary F. Walrath, United States Bankruptcy Court Judge for the District of Delaware, in the United States Bankruptcy Court, 824 North Market Street, Sixth Floor, Wilmington, Delaware 19801. Only those objections made in writing and timely filed with the Bankruptcy Court and received by the Notice Parties will be considered by the Bankruptcy Court at such hearing.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS
NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED BY THE
APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: Wilmington, Delaware
August 1, 2003

J. Eric Ivester
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM (ILLINOIS)
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

/s/ Michael W. Yurkewicz
Anthony W. Clark (No. 2051)
Michael W. Yurkewicz (No. 4165)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
One Rodney Square
P.O. Box 636
Wilmington, Delaware 19899
(302) 651-3000

Attorneys for Reorganized Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

HAYES LEMMERZ INTERNATIONAL,
INC., *et al.*,

Debtors.

Chapter 11

Case No. 01-11490 (MFW)

(Jointly Administered)

**FINAL FEE APPLICATION OF
DELOITTE & TOUCHE LLP
EMPLOYEE COMPENSATION, EXPATRIATE TAX AND INTERNATIONAL TAX
CONSULTANT TO THE DEBTORS
FOR FINAL ALLOWANCE AND PAYMENT OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES**

Name of Applicant: Deloitte & Touche LLP

Authorized to Provide
Professional Services to: Hayes Lemmerz International, Inc.

Date of Retention: August 12, 2002 and December 4, 2002

Period for which compensation
and reimbursement is sought: May 8, 2002 through June 3, 2003 ("Entire Case
Period")

Amount of fees to be approved
as actual, reasonable and necessary: \$375,274.50

Amount of fees to be paid at 20%
(i.e., the remaining holdback): \$28,328.84

Amount of expenses sought as
actual, reasonable and necessary: \$18,525.73

This is a(n): monthly interim final application

The total time expended for fee application preparation for the entire case is 124.50 hours and the corresponding compensation requested is \$36,647.00.

Prior Applications:

Monthly Applications:						
Description	Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
May 2002	12/10/2002	05/08/02 - 05/31/02	\$10,909.00	\$2,438.89	\$10,909.00	\$2,438.89
July 2002	3/12/2003	07/01/02 - 07/31/02	\$1,368.00	\$6.14	\$1,368.00	\$6.14
August 2002	3/12/2003	08/01/02 - 08/31/02	\$1,466.00	\$5.35	\$1,466.00	\$5.35
September 2002	3/12/2003	09/01/02 - 09/30/02	\$2,280.00	\$0.00	\$2,280.00	\$0.00
October 2002	4/22/2003	10/01/02 - 10/31/02	\$29,564.00	\$76.00	\$29,564.00	\$76.00
November 2002	4/22/2003	11/01/02 - 11/30/02	\$17,680.00	\$2,448.35	\$17,680.00	\$2,448.35
December 2002	4/22/2003	12/01/02 - 12/31/02	\$10,200.00	\$0.00	\$10,200.00	\$0.00
January 2003	5/16/2003	01/01/03 - 01/31/03	\$92,500.50	\$783.00	\$92,500.50	\$783.00
February 2003	5/16/2003	02/01/03 - 02/28/03	\$67,662.80	\$382.00	\$67,662.80	\$382.00
March 2003 ⁽¹⁾	5/16/2003	03/01/03 - 03/31/03	\$46,794.00	\$0.00	\$37,435.20	\$0.00
April 2003 ⁽¹⁾	8/1/2003	04/01/03 - 04/30/03	\$63,952.20	\$12,386.00	Pending	Pending
May 2003 ⁽¹⁾	8/1/2003	05/01/03 - 05/31/03	\$30,898.00	\$0.00	Pending	Pending
Totals			\$375,274.50	\$18,525.73	\$271,065.50	\$6,139.73

Interim Applications:						
Description	Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
1st Interim	3/12/2003	05/08/02 - 06/30/02	\$10,909.00	\$2,438.89	\$10,909.00	\$2,438.89
2nd Interim	5/23/2003	07/01/02 - 09/30/02	\$5,114.00	\$11.49	\$5,114.00	\$11.49
3rd Interim	5/23/2003	10/01/02 - 12/31/02	\$57,444.00	\$2,524.35	\$57,444.00	\$2,524.35
4th Interim	5/23/2003	01/01/03 - 03/31/03	\$206,957.30	\$1,165.00	\$197,598.50	\$1,165.00
Totals			\$280,424.30	\$6,139.73	\$271,065.50	\$6,139.73

(1) The 20% Administrative Holdback amounts relating to the March 2003, April 2003, and May 2003 Monthly Fee Applications have not yet been allowed.

**Compensation by Professional Person
Deloitte & Touche LLP
May 8, 2002 – June 3, 2003
Entire Case Period**

Professional	Position and Area of Expertise	Hourly Billing Rate	Total Billed Hours	Amount
Nick Bubnovich	Partner, Compensation Consulting	\$550	58.2	\$26,922.50
Ron Rosenthal	Senior Manager, Compensation Consulting	\$380	41.6	\$14,288.00
Ron Rosenthal	Senior Manager, Compensation Consulting	\$400	139.1	\$54,140.00
Anupama Goel	Senior Consultant, Compensation Consulting	\$250	8.5	\$2,125.00
William O'Connor	Senior Consultant, Compensation Consulting	\$250	122.7	\$30,675.00
Allison Prybylo	Senior Consultant, Compensation Consulting	\$250	1.0	\$250.00
Christine Robovsky	Senior Consultant, Compensation Consulting	\$230	27.2	\$6,256.00
Matthew Lockridge	Staff Consultant, Compensation Consulting	\$170	13.5	\$2,295.00
Sarah Mangi	Staff Consultant, Compensation Consulting	\$170	18.0	\$3,060.00
Nathaniel Paynter	Staff Consultant, Compensation Consulting	\$170	14.1	\$2,397.00
Kathleen Tucker	Staff Consultant, Compensation Consulting	\$170	1.4	\$238.00
Amber Hardin	Administrative Assistant	\$70	34.2	\$2,394.00
John Womack	Partner, International Tax Consulting	\$528	118.7	\$62,673.60
Jeff Brown	Senior Manager, International Tax Consulting	\$440	168.4	\$74,096.00
Mark Brkljacic	Manager, International Tax Consulting	\$380	24.7	\$9,386.00
Jared Johnson	Manager, International Tax Consulting	\$360	180.8	\$65,088.00
Tom Baglione	Consultant, International Tax Consulting	\$208	91.3	\$18,990.40
Total:			1,063.4	\$375,274.50
Blended Rate:				\$352.90

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

HAYES LEMMERZ INTERNATIONAL,
INC., *et al.*,

Debtors.

Chapter 11

Case No. 01-11490 (MFW)

(Jointly Administered)

**FINAL FEE APPLICATION OF
DELOITTE & TOUCHE LLP
EMPLOYEE COMPENSATION, EXPATRIATE TAX AND INTERNATIONAL TAX
CONSULTANT TO THE DEBTORS
FOR FINAL ALLOWANCE AND PAYMENT OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES**

Deloitte & Touche LLP (“Deloitte & Touche”), employee compensation, expatriate tax and international tax consultant to the Debtors, hereby applies for an order approving final allowance and payment of compensation for professional services in the amount of \$375,274.50 and reimbursement of expenses in the amount of \$18,525.73 (the “Final Application”) pursuant to 11 U.S.C. §§ 330 and 331 for professional services performed and expenses incurred during the period commencing May 8, 2002 through and including June 3, 2003 (the “Entire Case Period”) as employee compensation and international tax consultant to the Debtors in this proceeding. Deloitte & Touche also requests payment of the holdback amount of compensation in the amount of \$28,328.84. In support hereof, Deloitte & Touche respectfully represents as follows:

Introduction

1. On December 5, 2001 (the “Petition Date”), the Debtors commenced their respective reorganization cases by filing voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”), in the United States Bankruptcy Court of the District of Delaware (the “Court”).

2. The Debtors continued to remain in possession of their respective properties and operated and managed their business as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code during their reorganization.

3. By the order of the Court entered on August 12, 2002, the Debtors retained Deloitte & Touche as its employee compensation and expatriate tax consultant effective July 1, 2002 for employee compensation consulting and effective March 1, 2002 for expatriate tax consulting.

4. By the order of the Court entered on December 4, 2002, the Debtors retained Deloitte & Touche as its international tax consultant effective May 29, 2002. Deloitte & Touche waived any fees and expenses incurred with respect to international tax consulting prior to October 1, 2002.

JURISDICTION

5. This Court has jurisdiction over the Application under 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

6. The statutory basis for the relief requested herein are Sections 330 and 331 of the Bankruptcy Code.

RELIEF REQUESTED

7. By this Final Application, the Debtors request entry of an order approving final allowance and payment of compensation and reimbursement of expenses for Deloitte & Touche, employee compensation, expatriate tax and international tax consultant to the Debtors, under 11 U.S.C. §§ 330 and 331, in the amount of \$375,274.50 and \$18,525.73, respectively. Deloitte & Touche also requests payment of the Administrative Holdback amount of compensation in the amount of \$28,328.84, which represents the Administrative Holdback relating to the March 2003, April 2003, and May 2003 Monthly Fee Applications.

BASIS FOR RELIEF

8. On March 14, 2002, this Court entered an Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures For Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members (the “Administrative Order”). Pursuant to the Administrative Order, Deloitte & Touche and other professionals retained in this case are authorized to file and serve upon the Debtors and parties identified in the Administrative Order (the “Notice Parties”) fee applications every month (the “Monthly Fee Application”). Upon expiration of the 20-day objection period, Deloitte & Touche and other professionals may file a certificate of no objection with the Court after which the Debtors are authorized to pay Deloitte & Touche an amount equal to the lesser of (i) 80 percent (80%) of the fees and 100 percent (100%) of the expenses requested in the Monthly Fee Application, and (ii) 80 percent (80%) of the fees and 100 percent (100%) of the expenses that are not subject to an objection.

9. During the course of these cases, Deloitte & Touche filed regular Monthly Fee Applications up through and including May 31, 2003. Deloitte & Touche seeks in this Final

Application a final award of compensation for professional services rendered to the Debtor and reimbursement of disbursements made during the Entire Case Period.

10. At this time, Deloitte & Touche is seeking final approval and payment, to the extent not already paid, of compensation equal to \$375,274.50 in fees, for professional services rendered to the Debtor by Deloitte & Touche during the Entire Case Period. This amount is derived solely from the applicable hourly billing rates of Deloitte & Touche's personnel who rendered such services to the Debtors. The hourly billing rates charged by Deloitte & Touche in this case do not differ from the rates generally charged to Deloitte & Touche's non-bankruptcy clients.

11. Deloitte & Touche also requests final approval and reimbursement, to the extent not already paid, of one-hundred percent (100%) of the actual and necessary out-of-pocket disbursements made and charges incurred by Deloitte & Touche during the Entire Case Period while rendering professional services to the Debtor, equal to \$18,525.73.

12. Deloitte & Touche received no payment or the promise of any payment from any source for services rendered or to be rendered with respect to this case.

13. All services and costs for which compensation is requested by Deloitte & Touche in this Application were reasonable and necessary and were performed for and on behalf of the Debtors during the Application Period.

14. It is not practical to describe every phone call made, meeting attended, document generated, analysis performed, or other service provided, in the Debtors' case during the Entire Case Period. The time records containing the detail of each task, as well as the narrative descriptions of the services, performed during monthly periods during the Entire Case Period were attached to the Monthly Fee Applications. The detail provided in connection with those prior applications form the basis for this Final Application.

SUMMARY OF SERVICES RENDERED

15. From the time it was retained by the Debtors, Deloitte & Touche has taken an active role as employee compensation and international tax consultant to the Debtors.

16. During the Entire Case Period, professionals at Deloitte & Touche devoted a total of 1,063.4 hours to assisting the Debtors with employee compensation and international tax matters. A summary of the hours spent, the names of each Deloitte & Touche professional rendering services to the Debtors during the Entire Case Period, the regular customary billing rates and the total value of time incurred by each professional rendering services to the Debtors is attached to the front of this Application. A breakdown of the total time expended, organized

in project billing categories in accordance with the United States Trustee's Guidelines For Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (the "Guidelines"), as well as a summary of expense charges incurred during the entire Case Period, is attached hereto as Exhibit "A". The categories into which Deloitte & Touche has segregated its time are set forth and briefly described below.

A. Employee Matters (Amount Sought: \$100,286.00)

17. During the Entire Case Period, Deloitte & Touche devoted time to advising the Debtors on the design and implementation of the Critical Employee Retention Plan and the design of a new long-term incentive compensation plan for key employees. In connection with the foregoing services, Deloitte & Touche professionals devoted 321.0 hours for which \$100,286.00 of compensation is sought.

B. Retention and Fee Matters (Amount Sought: \$36,647.00)

18. During the Entire Case Period, Deloitte & Touche devoted time to preparing the Monthly and Interim Fee Applications required pursuant to this Court's order concerning procedures for interim compensation of professionals. These Fee Applications have since been filed with this Court. In connection with the foregoing services, Deloitte & Touche professionals devoted a total of 124.5 hours for which \$36,647.00 of compensation is sought.

C. Tax Issues: (Amount Sought: \$230,234.00)

19. During the Entire Case Period, Deloitte & Touche consulted with Hayes Lemmerz on tax issues, specifically a restructuring of the Company's international operations for tax purposes. In connection with the foregoing services, Deloitte & Touche professionals devoted a total of 583.9 hours for which \$230,234.00 of compensation is sought.

D. Nonworking Travel Time (Amount Sought: \$8,107.50)

20. Deloitte & Touche partners and other personnel were required to travel to attend various meetings with management. Deloitte & Touche professionals allocated time spent traveling but not otherwise working on a separate matter. In connection with the foregoing services, Deloitte & Touche professionals devoted a total of 34.0 hours. Of this amount, Deloitte & Touche is seeking compensation of \$8,107.50, which reflects a fifty percent (50%) reduction from Deloitte & Touche's normal hourly rates.

ALLOWANCE OF COMPENSATION

21. Because of the benefits realized by the Debtors, the nature of these cases, the amount of work performed, the time consumed, and the skill required, Deloitte & Touche requests final approval at this time of compensation earned during the Entire Case Period for a total of \$375,274.50. Deloitte & Touche reserves the right to return to this Court to seek reimbursement of such amounts for work performed or expenses incurred during the Entire Case Period but not yet reflected in Deloitte & Touche's time records or to amend the amounts listed herein to correct any bookkeeping errors. In the event that a subsequent review reveals that additional professional services have been rendered or expenses have been incurred on behalf of the Debtors during the Entire Case Period which were not processed by Deloitte & Touche's accounting system before the time of this application, Deloitte & Touche reserves the right to seek such additional fees and expenses by subsequent application to the Court. Deloitte & Touche also requests payment of the Administrative Holdback amount of compensation in the amount of \$28,328.84, which represents the Administrative Holdback relating to the March 2003, April 2003, and May 2003 Monthly Fee Applications.

22. Reimbursement of Expenses. Deloitte & Touche has disbursed, and requests approval and reimbursement for \$18,525.73, which represents actual, necessary and reasonable expenses incurred in the rendition of professional services in these cases during the Entire Case Period.

LEGAL STANDARD

23. Section 330(a)(1) of the Bankruptcy Code allows the payment of:

- a. Reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person; and
- b. Reimbursement of actual, necessary expenses.

11 U.S.C. § 330(a)(1). Reasonableness of compensation is determined by the "market-driven approach" which considers the nature, extent and value of the services provided by the professional cost of comparable services in non-bankruptcy contexts. See Zolfo Cooper & Co., v. Sunbeam-Oster Co., 50 F.3d 253, 258 (3d Cir. 1995); In re Busy Beaver Building Ctr., Inc., 19 F.3d 833, 849 (3d Cir. 1994). Thus, "the baseline rule is for firms to receive their customary rates". Zolfo Cooper, 50 F.3d at 259.

24. In accordance with its practice in non-bankruptcy matters, Deloitte & Touche has calculated its compensation requested in this Application by applying its standard hourly rates. Deloitte & Touche's calculation is based upon hourly rates that are well within the range of rates that are charged by comparable firms in other large bankruptcy cases. Accordingly, Deloitte & Touche's rates should be determined to be reasonable under Section 330 of the Bankruptcy Code.

25. Deloitte & Touche's fees during the Application Period are also reasonable under the prevailing legal standard and should be allowed. The amount of these fees is not unusual given the complexity and size of the Debtors' Chapter 11 cases and Deloitte & Touche's fees are commensurate with fees that other advisors of comparable experience and expertise have charged and been awarded in similar Chapter 11 cases. Accordingly, Deloitte & Touche's fees are reasonable pursuant to Section 330 of the Bankruptcy Code.

26. Section 330(a)(1)(B) of the Bankruptcy Code permits reimbursement for actual, necessary expenses. Deloitte & Touche's professional services and expenses incurred during the Application Period are set forth in this Application and constitute only those necessary expenses that were incurred for the benefit of the Debtors' estates. Deloitte & Touche has properly requested reimbursement only of actual, necessary and appropriate expenses.

27. No agreement or understanding exists between Deloitte & Touche and/or any fourth person for the sharing or division of compensation. All of the services for which compensation is requested in this Application were rendered at the request of and solely on behalf of the Debtors.

28. Pursuant to the standards set forth in Section 330 and 331 of the Bankruptcy Code, Deloitte & Touche submits that the compensation requested is for actual and necessary services and expenses, and is reasonable, based upon the nature, extent and value of such services, the time spent thereon, and the costs of comparable services in a case under the Bankruptcy Code. Deloitte & Touche submits that its fees and expenses were actual, necessary, reasonable, and justified, and should be allowed in full.

NOTICE

29. Notice of this Application has been given to: (a) the United States Trustee; (b) the Debtors; (c) counsel to the Debtors; and (d) parties required to be given notice in the Administrative Order. In light of the nature of the relief requested herein, Deloitte & Touche submits that no other or further notice is required.


NO PRIOR REQUEST

30. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, Deloitte & Touche respectfully requests: (i) final allowance and payment, to the extent not already paid, of compensation for professional services rendered to the Debtors during the Entire Case Period in the sum of \$375,274.50 plus reimbursement of actual, necessary and reasonable expenses incurred during the Entire Case Period in the sum of \$18,525.73; (ii) payment of the holdback amount of compensation in the amount of \$28,328.84 and (iii) that the Court grant such other and further relief as is just and proper.

Dated: August 1, 2003

Deloitte & Touche LLP

By 

Nick Bubnovich, Partner
180 North Stetson Avenue
Chicago, Illinois 60601-6779
Telephone: (312) 946-2260

Employee Compensation Consultant to the Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

HAYES LEMMERZ INTERNATIONAL,
INC., *et al.*,

Debtors.

Chapter 11

Case No. 01-11490 (MFW)

(Jointly Administered)

CERTIFICATION


Nick Bubnovich, a Partner of Deloitte & Touche LLP, certifies that:

1. I am a Partner of Deloitte & Touche LLP (“Deloitte & Touche”). Deloitte & Touche was retained by the Debtors as employee compensation, expatriate tax and international tax consultant pursuant to two orders of this Court. This certification is made in support of the Final Fee Application of Deloitte & Touche, Employee Compensation, Expatriate Tax and International Tax Consultant to the Debtors for Compensation and Reimbursement of Expenses Pursuant to 11 U.S.C. §§ 330 and 331 dated August 1, 2003 (the “Application”) and in compliance with Local Rule 2016-2 of this Court, setting forth the Contents of Application for Compensation and Expenses (the “Guidelines”).

2. I have read the Application and I certify that the Application complies with the Guidelines.

Dated: August 1, 2003

Deloitte & Touche LLP

By 

Nick Bubnovich, Partner
180 North Stetson Avenue
Chicago, Illinois 60601-6779
Telephone: (312) 946-2260

Employee Compensation Consultant to the Debtors

EXHIBIT A

COMPENSATION BY PROJECT CATEGORY
ENTIRE CASE PERIOD

Project Billing Category	Total Hours	Total Compensation
Employee Matters	321.0	\$100,286.00
Retention and Fee Matters	124.5	\$36,647.00
Tax Issues	583.9	\$230,234.00
Nonworking Travel Time	34.0	\$8,107.50
Total	1063.4	\$375,274.50
Total Compensation:		\$375,274.50
Total Hours:		1063.4
Blended Rate:		\$352.90

EXPENSE SUMMARY
ENTIRE CASE PERIOD

Expense Category	Total Expenses
Local Travel	\$76.00
Long-Distance Telephone	\$356.00
Meals	\$1,458.19
Messenger/Courier	\$10.70
Out-of-Town Travel	\$16,618.70
Postage	\$6.14
Total Expenses	\$18,525.73

CERTIFICATE OF SERVICE

I, Michael W. Yurkewicz, hereby certify that on August 1, 2003, I caused the foregoing **Final Fee Application of Deloitte & Touche LLP Employee Compensation, Expatriate Tax and International Tax Consultant to the Debtors for Final Allowance and Payment of Compensation for Services Rendered and Reimbursement of Expenses** to be served on the parties set forth on the attached Exhibit A, by first class mail, postage paid, or in the manner indicated.

/s/ Michael W. Yurkewicz

Michael W. Yurkewicz

EXHIBIT A
Service List

Debtors

Patrick C. Cauley, Esq.
Hayes Lemmerz International, Inc.
15300 Centennial Drive
Northville, MI 48167
Tel: 734-737-5000

Counsel to Debtors

J. Eric Ivester, Esq.
Skadden, Arps, Slate, Meagher
& Flom (Illinois)
333 West Wacker Drive
Chicago, IL 60606-1285
Tel: 312-407-0700
Fax: 312-407-0411

Anthony W. Clark, Esq.
Skadden, Arps, Slate, Meagher
& Flom, LLP
One Rodney Square
P.O. Box 636
Wilmington, DE 19899-0636
Tel: 302-651-3000
Fax: 302-651-3001

United States Trustee

Joseph J. McMahon, Jr., Esq.
Office of the U.S. Trustee
844 King Street
Wilmington, DE 19899
Tel: 302-573-6491
Fax: 302-573-6497
(Hand Delivery)

**Counsel to CIBC, Agent to the
Prepetition and Postpetition
Secured Lenders**

Margot B. Schonholtz, Esq.
John S. Mairo, Esq.
Clifford Chance Rogers & Wells LLP
200 Park Avenue
New York, New York 10166-0153
Tel: 212-878-4990
Fax: 212-878-8375
margot.schonholtz@cliffordchance.com

Laurie Selber Silverstein, Esq.
Monica Leigh Loftin, Esq.
Potter Anderson & Corroon LLP
Hercules Plaza
1313 N. Market Street
P.O. Box 951
Wilmington, DE 19899-0951
Tel: 302-984-6000
Fax: 302-658-1192
lsilverstein@pacdelaware.com
mloftin@pacdelaware.com

(Hand Delivery)

Counsel to Bank of Montreal

James E. Spiotto, Esq.
Chapman and Cutler
111 West Monroe Street
Chicago, Illinois 60603
Tel: 312-845-3000
Fax: 312-701-2361
spiotto@chapman.com

Todd C. Schiltz, Esq.
Wolf, Block, Schorr and Solis-Cohen LLP
One Rodney Square
920 King Street, Suite 300
Wilmington, DE 19801
Tel: 302-777-5860
Fax: 302-777-5863
cschiltz@wolfblock
(Hand Delivery)

Nick Bubnovich
Deloitte & Touche LLP
180 North Stetson Avenue
Chicago, IL 60601

Synthetic Lessors

Jay Mathewson
Dresdner Kleinwort Benson
North America Leasing, Inc.
1177 Avenue of the Americas
New York, NY 10036
Tel: 212-520-3506
Fax: 212-520-3553

Jack Kane
Bank of Montreal and
BMO Global Capital Solutions
115 South LaSalle Street
12 West
Chicago, IL 60603
Tel: 312-750-5900

Fax: 312-750-6057

Virginia Clark
Curt Schultz
CBL Capital Corp.
450 Mamaroneck Avenue
Harrison, NY 10528
Tel: 914-899-7026
Fax: 914-899-7308