

Mail Stop 4561

November 27, 2006

Mr. Ben W. Perks  
Chief Financial Officer  
Navigant Consulting, Inc.  
615 North Wabash Avenue  
Chicago, IL 60611

**Re: Navigant Consulting, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 001-12173**

Dear Mr. Perks

We have completed our review of the forms listed above and related filings and have no further comments at this time.

Sincerely,

Steven Jacobs  
Accounting Branch Chief