

Mail Stop 4561

May 22, 2008

Mr. Ted A. Fernandez  
Chief Executive Officer and Chairman  
The Hackett Group, Inc.  
1001 Brickell Bay Drive, Suite 3000  
Miami, FL 33131

**Re: The Hackett Group, Inc.**  
**Form 10-K for the year ended December 28, 2007**  
**Filed March 12, 2008**  
**File No. 333-48123**

Dear Mr. Fernandez:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief