



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

December 20, 2017

Via E-mail

Mr. Robert A. Ramirez  
Executive Vice President, Finance and Chief Financial Officer  
The Hackett Group, Inc.  
1001 Brickell Bay Drive, Suite 3000  
Miami, Florida 33131

**Re: The Hackett Group, Inc.**  
**Form 10-K for the fiscal year ended December 30, 2016**  
**Filed March 10, 2017**  
**File No. 333-48123**

Dear Mr. Ramirez:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Sincerely,

/s/ Mark A. Rakip

Mark Rakip  
Staff Accountant  
Office of Real Estate and  
Commodities