

Mail Stop 4561

December 11, 2007

Via U.S. Mail and Facsimile 913.234.3383

Mr. Donald E. Klumb  
Chief Financial Officer and Treasurer  
The Management Network Group, Inc.  
7300 College Boulevard  
Overland Park, KS 66210

**Re: The Management Network Group, Inc.  
Form 10-K for the fiscal year ended December 30, 2006  
File No. 000-27617**

Dear Mr. Klumb:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief