

Mail Stop 4561

February 22, 2007

Mr. John J. Park
Chief Financial Officer
Hewitt Associates, Inc.
100 Half Day Road
Lincolnshire, IL 60069

**Re: Hewitt Associates, Inc.
Form 10-K for Fiscal Year Ended September 30, 2006
Filed November 17, 2006
Form 8-K
Filed December 7, 2006
File No. 1-31351**

Dear Mr. Park:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant