



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 4561

January 20, 2009

Richard L. Schlenker, Chief Financial Officer
Exponent, Inc.
149 Commonwealth Drive
Menlo Park, California 94025

RE: Exponent, Inc.
Form 10-K for the period ended December 31, 2007
Filed March 5, 2008
File No. 000-18655

Dear Mr. Schlenker:

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

Please contact Duc Dang, Staff Attorney, at (202) 551-3386 or the undersigned at (202) 551-3785 if you have any other questions.

Sincerely,

Karen Garnett
Assistant Director