



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2006

**Via Facsimile (312) 558-5700 and U.S. Mail**

Leland E. Hutchinson  
Winston & Strawn LLP  
35 West Wacker Drive  
Chicago, Illinois 60601

**RE: Diamond Management & Technology Consultants, Inc.  
Schedule TO-I filed August 3, 2006, as amended  
File No. 5-53119**

Dear Mr. Hutchinson:

We have the following comment on the above-referenced filings.

1. We note your responses to prior comments 1, 2 and 4. While not necessarily concurring with your analysis, we will raise no further comments at this time.

**Closing**

Direct any questions to me at (202) 551-3345.

Sincerely,

Michael Pressman  
Special Counsel  
Office of Mergers & Acquisitions