



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

March 23, 2010

Karl E. Bupp  
Chief Financial Officer  
Diamond Management & Technology Consultants, Inc.  
875 N. Michigan Avenue, Suite 3000  
Chicago, Illinois

**Re: Diamond Management & Technology Consultants, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2009  
Filed June 10, 2009  
File No. 000-22125**

Dear Mr. Bupp:

We have completed our review of your Form 10-K for the fiscal year ended March 31, 2009 and have no further comments at this time.

Sincerely,

Tom Kluck  
Branch Chief