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December 18, 2017

VIA ELECTRONIC DELIVERY

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: Securities Exchange Act of 1934, as amended -- Rule 14a-8;
Stockholder Proposal Submitted to Huron Consulting Group Inc.

Ladies and Gentlemen:

This firm serves as counsel for Huron Consulting Group Inc. (the "Company"). Pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), we are writing on behalf of the Company to notify the Securities and Exchange Commission (the "Commission") of the Company's intention to exclude from its definitive proxy materials (the "Proxy Materials") relating to its 2018 annual meeting of shareholders a shareholder proposal and supporting statement (collectively, the "Proposal") submitted to the Company by Wayne E. Lipski ("Proponent"). We also request confirmation that the Staff of the Division of Corporate Finance (the "Staff") will not recommend to the Commission that enforcement action be taken if the Company excludes the Proposal from the Proxy Materials for the reasons discussed below.

This letter and its attachments are being submitted via electronic mail in accordance with Staff Legal Bulletin 14D (Nov 7, 2008). In accordance with Rule 14a-8(j), we are simultaneously providing Proponent with a copy of this letter and notifying Proponent of the Company's intention to exclude the Proposal from the Proxy Materials. Further, this letter has been submitted to the Commission not less than eighty (80) days before the Company intends to file the Proxy Materials. Rule 14a-8(k) requires proponents to send companies a copy of any correspondence that they submit to the Commission or the Staff. Accordingly, we request that if Proponent elects to submit correspondence to the Commission or the Staff with respect to the Proposal, that Proponent should concurrently furnish a copy of that correspondence to the Company with copy to my attention at McDermott Will & Emery LLP, 444 West Lake Street, Suite 4000, Chicago, Illinois, 60606, via facsimile to 312-984-7700 or to the email address above.

THE PROPOSAL

The text of the resolution contained in the Proposal is copied below:

RESOLVED, the shareholders of Huron Consulting Group, Inc. recommend that the Huron Audit Committee (utilizing their expertise, judgement and decision procedures) have a discussion with the 2009 Chief Accounting Officer and consider these newly-disclosed significant quality-related statements related to PricewaterhouseCoopers significant past poor performance on prior Huron acquisitions when the Audit Committee considers the next annual selection/ratification of the Company's independent registered public accounting firm for the year 2019.

A copy of the Proposal is attached hereto as Appendix A.

GROUND FOR EXCLUSION

As discussed more fully below, the Company respectfully requests that the Staff concur in the Company's view that the Proposal may be excluded from the Proxy Materials in reliance on the following:

- A. Rule 14a-8(i)(10), on the grounds that the Company has substantially implemented the Proposal; and
- B. Rule 14a-8(i)(7), on the grounds that the Proposal deals with a matter relating to the Company's ordinary business operations.

BACKGROUND

The Proposal was submitted by Proponent with a letter, dated November 20, 2017 (the "Proposal Letter"). The Proposal and Proposal Letter were received by the Company's Corporate Secretary on November 20, 2017. The Proposal Letter states that Proponent has been "a continuous Huron Consulting Group, Inc. shareholder for over 12 years." The Proposal Letter also states that Proponent has owned "a minimum of 2,694 Huron Consulting Group, Inc. shares for at least 8 years," and "will continue to hold the minimum required share value through the date of the 2017 Shareholders Meeting." The Proposal Letter is attached hereto as Appendix B.

The Proposal Letter also included a written statement from UBS Financial Services, Inc., a DTC participant, verifying that Proponent continuously held for over one year 2,694 shares of Company's common stock, with continuous minimum total value of greater than \$2,000 during that time. The Proposal Letter also included a UBS Investment Account statement.

After reviewing the Response Letter, we do not seek to exclude the Proposal pursuant to Rule 14a-8(f)(1) by challenging Proponent's proof of eligibility for submitting a shareholder proposal.

Rather, we believe that the Proposal is not substantively proper under Rule 14a-8 and challenge its inclusion in the Proxy Materials on the following grounds.

A. The Proposal is properly excluded under Rule 14a-8(i)(10) on the grounds that the Company has substantially implemented the Proposal.

The Proposal may be excluded from the Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has taken actions that substantially implement the Proposal. Specifically, in accordance with Section 10A(m) of the Exchange Act, Rule 10A-3 promulgated under the Exchange Act and the NASDAQ Stock Market Rules related to the qualification and listing of companies (“NASDAQ Listing Rules”), the Company has adopted the Policy on Reporting Concerns and Complaints Regarding Accounting, Internal Accounting Controls and Auditing Matters (the “Policy”), a framework of procedures adopted by the Audit Committee of the board of directors of the Company (the “Audit Committee”) by which the Audit Committee oversees the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, and auditing matters. The Policy provides a means by which the Proponent may achieve the essential objective of his Proposal, and thus the Proposal may be excluded.

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if “the company has substantially implemented the proposal.” The Staff has stated that a proposal may be properly excluded if the issuer has “particular policies, practices and procedures” which “compare favorably” with the actions request by the proposal. *Texaco, Inc.* (Mar. 28, 1991). Thus, the Staff will grant no action assurance when a company has implemented the “essential objective” of a proposal, even if the actions taken by the company are not identical to the actions dictated by the proposal. *See, e.g., College Retirement Equities Fund* (May 10, 2013) (citing Rule 14a-8(i)(10) in the Staff’s concurrence with the exclusion of a proposal requesting that the board end investments in companies that contribute to violations of human rights when the company had already implemented policies designed to address human rights matters); *Target Corporation* (Feb. 12, 2016) (citing Rule 14a-8(i)(10) in the Staff’s concurrence with the exclusion of a proposal requesting that the company’s bylaws be amended to revise the proxy access provision); *Walgreen Co.* (Sept. 26, 2013) (citing Rule 14a-8(i)(10) in the Staff’s concurrence with the exclusion of a proposal requesting elimination of supermajority voting requirements in the company’s governing documents where the company had eliminated all but one of the supermajority voting requirements); *Exxon Mobil Corp.* (Feb. 22, 2012) (citing Rule 14a-8(i)(10) in the Staff’s concurrence with the exclusion of a proposal requesting that the board provide a report regarding the company’s policies and procedures for political contributions when such policies and procedures were already available on the company’s website).

The Staff has also concurred with the exclusion of a proposal that dictated one procedure for reporting information to a board committee when the company had already adopted a policy implementing a different procedure that met the same objectives. *See Excelon Corporation* (Feb. 26, 2010) (citing Rule 14a-8(i)(10) in the Staff’s concurrence with the exclusion of a proposal

requesting that a report be presented to the company's audit committee when the company had already implemented policies by which the company's corporate governance committee reviewed and approved a similar report).

In this case, the essential objective of the Proposal is that the Audit Committee "have a discussion with the 2009 Chief Accounting Officer" and "consider" certain information brought forward by the Proponent regarding the independent auditor and the auditing of the Company's financial statements. The Company has already met this objective by adopting and implementing the Policy.

The Policy provides that suspected violations may be reported directly to the General Counsel or through the Company hotline or web-based reporting system. The Policy provides that the General Counsel will forward copies of complaints and concerns to the Audit Committee, as appropriate, and will further provide periodic reports to the Audit Committee regarding investigations and the resolution of matters raised by such reports.

The procedures outlined in the Policy are intended to facilitate the orderly intake and assessment of concerns regarding questionable accounting or auditing matters. The Policy is also designed to preserve the integrity of any investigation, which may involve complex legal issues, and prevent violations or liability from arising to the reporting person and/or the Company. The Policy is not intended to limit the rights of any person to report alleged violations to proper governmental and regulatory authorities.

The Audit Committee adopted the Policy in fulfillment of governance standards promulgated under the federal securities laws and exchange listing standards. The Company is subject to the requirements of Section 10A(m) of the Exchange Act and Rule 10A-3 promulgated under the Exchange Act, which provide the following mandate:

Complaints. Each audit committee must establish procedures for:

- (i) The receipt, retention, and treatment of complaints received by the listed issuer regarding accounting, internal accounting controls, or auditing matters; and
- (ii) The confidential, anonymous submission by employees of the listed issuer of concerns regarding questionable accounting or auditing matters.

Further, NASDAQ Listing Rule 5605(c)(3) requires that the audit committee has the authority necessary to comply with Rule 10A-3(b)(3) promulgated under the Exchange Act concerning responsibilities relating to "complaints relating to accounting, internal accounting controls or auditing matters."

The Policy is attached hereto as Appendix C. The Company has posted the Policy under the "Investor Relations" tab on the Company's website at the following address:
<http://ir.huronconsultinggroup.com/governance-guidelines-and-policies>

The Policy substantially implements the Proposal because it fulfills the Proposal's essential objective. The Policy outlines a means by which concerns regarding the Company's accounting and auditing practices may be submitted to and addressed by the Company. Although the Policy does not create a right in any person to have their complaint brought directly before the Audit Committee, the Policy has been adopted by the Audit Committee and is implemented under its oversight. Unlike the Proposal, the Policy provides a means by which such reports may be submitted anonymously and confidentially, which may further facilitate the timely reporting of complaints and concerns.

In summary, the essential objective of the Proposal is to bring before the Audit Committee certain concerns regarding the Company's auditing matters. The Audit Committee has adopted the Policy, which facilitates the intake of such concerns through a standardized process. Thus, through the Policy, the essential objective of the Proposal is achieved. For these reasons, the Company may exclude the Proposal pursuant to Rule 14a-8(i)(10).

B. The Proposal is properly excluded under Rule 14a-8(i)(7) on the grounds that the Proposal deals with a matter relating to the Company's ordinary business operations.

The Proposal may be excluded from the Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal seeks to micro-manage the Company's ordinary business, specifically the Audit Committee's engagement and management of the Company's independent auditor.

Rule 14a-8(i)(7) permits a company to exclude a stockholder proposal from its proxy materials if the proposal deals with a matter relating to the company's ordinary business operations. The Commission has stated that "ordinary business" refers to matters that are not necessarily "ordinary" in the common meaning of the word, but instead the term "is rooted in the corporate law concept providing management with flexibility in directing certain core matters involving the company's business and operations." SEC Release No. 34-40018 (May 21, 1998).

The Commission has stated that there are two central considerations underlying the policy behind the Rule 14a-8(i)(7) exclusion. The first is whether the subject matter of the proposal touches upon tasks that are "so fundamental to management's ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight." *Id.* As an illustration of improper subject matter that would be excludable if presented as a shareholder proposal, the Commission cited to "the management of the workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers." *Id.* In the alternative, the Commission stated that proposals which transcend day-to-day management, such as those that focus on "sufficiently significant social policy issues" generally would be appropriate for shareholder vote and not be considered excludable under Rule 14a-8(i)(7).

The second central consideration cited in SEC Release No. 34-40018 is whether a shareholder proposal seeks to “micro-manage” the company by “probing too deeply into matters of a complex nature upon which shareholders, as a group, would not be in a position to make an informed judgment.” *Id.* The Commission stated that this consideration would apply in the instance that the proposal imposes “specific time-frames or methods” on areas of management involving “intricate detail” or “complex policies.”

It is well established that the selection and engagement of a company’s independent auditors falls within the subject matter relating to a company’s ordinary business operations. *See Rite-Aid Corp.* (Mar. 31, 2006) (citing Rule 14a-8(i)(7) in the Staff’s concurrence with the exclusion of a proposal requesting that the appointment of the independent auditor be presented at annual meetings for shareholder ratification or rejection); *The Charles Schwab Corporation* (Feb. 23, 2005) (same); *Xcel Energy Inc.* (Feb. 23, 2005) (same); *Xcel Energy Inc.* (Jan. 28, 2004) (same); *see also Dell Inc.* (May 3, 2012) (citing Rule 14a-8(i)(7) in the Staff’s concurrence with the exclusion of a proposal requesting that the audit committee prepare and disclose to shareholders a report concerning the selection of independent auditors); *CA, Inc.* (May 3, 2012) (same); *Computer Sciences Corporation* (May 3, 2012) (same); *McKesson Corporation* (May 3, 2012) (same); *Xilinx, Inc.* (May 3, 2012) (same). In each case, the Staff noted that the “method of selecting independent auditors” touched upon the company’s “ordinary business operations” and thus it is not appropriate subject matter for a shareholder proposal.

The Staff has also repeatedly stated that proposals prescribing other methodologies for “the selection of independent auditors or, more generally, management of the independent auditor’s engagement” are excludable under Rule 14a-8(i)(7). *See Intel Corporation* (Jan 21, 2016). For example, in a long series of precedent, the Staff has concurred in the exclusion of shareholder proposals that seek to require the rotation of or to limit the term of engagement of a company’s independent auditor because such proposals relate to the companies’ ordinary business operations. *See e.g., id.* (concurring with the exclusion of a proposal requesting that the board of directors require the audit committee to request proposals for the engagement of auditors no less than once every 8 years pursuant to Rule 14a-8(i)(7)); *3M Co.* (Jan 19, 2016) (same); *Baxter International Inc.* (Jan 19, 2016) (same); *Colgate-Palmolive Company* (Jan 19, 2016) (same); *Praxair, Inc.* (Jan 19, 2016) (same); *United Technologies Corporation* (Jan 19, 2016) (same); *Norfolk Southern Corporation* (Jan 15, 2016) (same); *see also, e.g. The Dow Chemical Company* (Jan 4, 2012) (concurring with the exclusion of a proposal requesting establishment of audit firm rotation policy); *Prudential Financial, Inc.* (Jan. 4, 2012) (same); *Alcoa Inc.* (Dec. 23 2011) (same); *U.S. Bancorp* (Dec. 16, 2011) (same); *Hewlett-Packard Company* (Nov. 18, 2011) (same).

Further, the rules of the Commission and the NASDAQ Listing Rules recognize that the selection, retention and ongoing management of an issuer’s independent auditor is an area of governance assigned exclusively to a company’s audit committee and for which the audit committee members require a heightened level of expertise. Section 10A(m)(2) of the Exchange Act, and Rule 10A-3(b)(2) promulgated thereunder, assigns to the audit committee the sole

responsibility for “the appointment, compensation, and oversight” of any engagement of a registered public accounting firm by an issuer. Although Section 10A(m) of the Exchange Act and Rule 10A-3 promulgated under the Exchange Act provide that the audit committee establish procedures for the receipt and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, these procedures are ultimately overseen by the audit committee and do not delegate the authority of the audit committee in approving a company’s independent auditor.

In addition, Section 407 of the Sarbanes-Oxley Act mandates, and Item 407 of Regulation S-K implements, the disclosure of whether an issuer’s audit committee includes an individual possessing the requisite knowledge and skill to be defined as an “audit committee financial expert.” *See* Regulation S-K Item 407(d)(5). Item 407’s definition of an “audit committee financial expert” is extensive and requires that an individual has “experience preparing, auditing, analyzing or evaluating financial statements” and possesses an “understanding of internal control over financial reporting.” NASDAQ Listing Rule 5605(c)(2)(A) also contains a requirement that all members of the audit committee meet a heightened standard of financial literacy. Both the Commission and NASDAQ recognize that it is in the best interests of the Company and its shareholders that decisions regarding the engagement and management of auditors are made by individuals with these attributes.

It is unquestionable that the Proposal concerns the Audit Committee’s engagement and management of the Company’s independent auditor, and therefore relates to the ordinary business matters of the Company. As the Staff has opined time and again, decisions regarding such business matters lie within the scope of the board’s authority and are excludable when proposed by a shareholder. Not only is the subject matter of the Proposal improper for shareholder action, but the degree to which the Proposal seeks to micro-manage the decisions of the Audit Committee goes beyond what is permissible. The Proposal does not set out a high-level policy for company practices; the Proposal seeks to force the board’s hand to take actions which run counter to the policies established by the Audit Committee as required by federal law. Few shareholder proposals could more clearly exemplify micro-management than a proposal that seeks to appropriate for shareholders the Audit Committee’s legal responsibilities. For these reasons, the Company may exclude the Proposal pursuant to Rule 14a-8(i)(7).

CONCLUSION

For the foregoing reasons, the Company respectfully requests your confirmation that the Staff will not recommend any enforcement action to the Commission if the Company excludes the Proposal from the Proxy Materials. Should the Staff disagree with the conclusions set forth in this letter, the Company respectfully requests the opportunity to confer with representatives of the Staff prior to the determination of its final position. Furthermore, the Company reserves the right to submit to the Staff additional bases upon which the Proposal may be omitted if the Staff disagrees with the Company’s conclusion that the Proposal can be omitted based on the justifications provided herein. Please do not hesitate to contact the undersigned, by telephone at

U.S. Securities and Exchange Commission

December 18, 2017

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(312) 984-7617 or by email at eorsic@mwe.com, if you require any additional information in support or clarification of the Company's position.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Eric Orsic', with a long horizontal flourish extending to the right.

Eric Orsic

APPENDIX A

PROPOSAL

Huron Consulting Group, Inc.
Shareholder Proposal/Resolution
For Next Proxy Statement Issued in 2018
Submission Date: November 20, 2017

Proposal Name: Reconsideration of PricewaterhouseCoopers (PwC) as independent registered public accounting firm of Huron Consulting Group, Inc. (Huron) due to the audit firm's poor past performance in regards to the Company's acquisitions.

Resolution:

WHEREAS, based on the following new information externally represented by the 2009 Huron Chief Accounting Officer in this Proposal/Resolution,

WHEREAS, specific acquisition accounting and internal control guidance discussions were specifically requested of PwC at the end of 2007, one and one-half years before the July 2009 acquisition-related restatement occurred; their earlier conclusions and guidance were later found to be inadequate even after consulting with their National Office,

WHEREAS, PwC also audited one of the acquisitions, Callaway Partners LLC, for inclusion in the October 12, 2007 Form 8-K/A filing, including the ending bonus payouts, and did not discover/disclose to management (and did not properly audit) that the bonus payouts were contingent upon continuing post-acquisition employment by Huron,

WHEREAS, PricewaterhouseCoopers during the 2009 accounting restatement stated that they were not concerned about certain acquisitions because the additional work would not generate additional contingent compensation; however, the Huron Chief Accounting Officer ignored PwC's advice and found additional contingent compensation that needed to be included in the accounting restatement, again highlighting PwC's lack of expertise in this area, and

WHEREAS, PwC did not properly disclose the above situations/shortfalls during the Securities and Exchange Commission's accounting restatement investigation.

RESOLVED, the shareholders of Huron Consulting Group, Inc. recommend that the Huron Audit Committee (utilizing their expertise, judgement and decision procedures) have a discussion with the 2009 Chief Accounting Officer and consider these newly-disclosed significant quality-related statements related to PricewaterhouseCoopers significant past poor performance on prior Huron acquisitions when

the Audit Committee considers the next annual selection/ratification of the Company's independent registered public accounting firm for the year 2019.

Supporting Statement:

To make sure it had the proper internal controls in place, Huron management initiated extensive on-point discussions toward the end of 2007 with PwC about the possible accounting and internal control impacts of acquisition owners potentially using post-acquisition earnout payments to move money amongst themselves, including payments contingent upon future employment at Huron. Management also requested that the PwC audit team discuss these potential accounting issues with their National Office. PwC had no accounting/control concerns in 2007 with this possible situation. PwC then drafted their 2007 management representation wording which documented their conclusion. However in 2009, post-acquisition money potentially moving among the pre-acquisition owners contingent upon Huron continued employment ended up being the largest dollar amount (75%) of the total 2009 accounting restatement issue. PwC failed to properly provide accounting and internal control guidance one and one-half years before the 2009 accounting restatement issue was discovered by the Huron Chief Accounting Officer and brought to the attention of the Huron Board. However, the 2009 Chief Accounting Officer confirms that the Huron Board has never wanted to discuss with him in detail these specific facts about PwC's actions.

APPENDIX B

PROPOSAL LETTER

WAYNE E. LIPSKI, C.P.A., C.G.M.A.

November 20, 2017

Attn: Diane Ratekin,
Executive Vice President, General Counsel and Corporate Secretary
Huron Consulting Group, Inc.
550 W. Van Buren
Chicago, IL 60607

Subject: Shareholder Resolution for Next Proxy Statement

Dear Ms. Ratekin:

Attached is a Shareholder Resolution that I request Huron Consulting Group, Inc. (the "Company") to include in the Company's next Form DEF 14A 2018 Proxy Filing. The Shareholder Resolution is for the Huron Board of Directors to consider before the following 2019 proxy filing the consideration of additional discussion and information in regards to PricewaterhouseCoopers (PwC) as the independent registered public accounting firm of Huron Consulting Group, Inc. due to the audit firm's poor past performance in regards to the Company's prior acquisitions.

I am a continuous Huron Consulting Group, Inc. shareholder for over 13 years since the Company went public in October 2004. My current ownership is 2,694 Huron Consulting Group, Inc. shares (more than the \$2,000 minimum value to bring a Shareholder Resolution), and I have owned a minimum of 2,694 Huron Consulting Group, Inc. shares for at least 8 years, so I more than qualify under Rule 14a-8 to bring this Shareholder Resolution and have it included in the company's next Proxy Filing. I have attached a written statement from UBS, the record holder of my stock securities in Huron Consulting Group, Inc., verifying that on the day of the submission of my shareholder proposal (November 20, 2017), that I had continuously held for over one year the requisite number/value of securities. UBS Financial Securities, Inc. is a Depository Trust Company participant.

I have also attached my September 30, 2017 Quarterly Investment Account Statement from UBS, which provides additional historical support/information in regards to my ownership in Huron Consulting Group, Inc. stock, including the dates that the 2,694 shares of Huron Consulting Group, Inc. stock was purchased (from October 12, 2004 through September 18, 2009). I will continue to hold the minimum required share value through the date of the 2018 Shareholders Meeting. I will present the Shareholder Resolution at the Annual 2018 Shareholder Meeting.

My Shareholder Resolution does not conflict with Huron Consulting Group, Inc.'s annual registered accounting firm resolution. The Huron Consulting Group, Inc. shareholders can still vote in favor of ratifying PricewaterhouseCoopers for the 2018 Proxy Statement year ("management's proposal"), and also vote for my Stockholder Proposal to have the Audit Committee consider the facts and additional discussion stated in my Shareholder Proposal for the following year of 2019.

As I explained to the SEC last year, my intent is not to have the shareholders get involved in the detail in-house day-to-day operations of hiring employees or selecting suppliers of operational services of Huron Consulting Group, Inc. The attached proposed Shareholder Resolution has a much larger impact than just selecting a supplier of the Company's day-to-day operations. Since the Company continues to do acquisitions, my goal is to protect the shareholders at a top level from PricewaterhouseCoopers LLP's prior poor quality of service that was demonstrated in prior Huron Consulting Group, Inc. acquisitions. I believe that this prior poor quality of service indirectly contributed to some of Huron Consulting group, Inc.'s accounting restatement of 2009 and related significant stock

price decline, which was a significant cost to the Huron Consulting Group, Inc. shareholders (significantly more impact than just a normal supplier of services situation).

In this particular situation with PricewaterhouseCoopers, the accounting firm decision matter is not just a normal ordinary business operation matter, but one that has demonstrated in the past can have a significant high-level impact to the shareholders. Given the Company's on-going acquisition plans, the potential risk situation will continue on a go-forward basis. However, to avoid the appearance of micro-managing the company, my Resolution is more of a suggestion to the Audit Committee to listen and consider new evidence (rather than a specific detail result requirement or specific procedural action plan change to the Company). The Audit Committee can still choose the specific accounting firm and manage the daily relationship with the firm in the manner the Audit Committee deems appropriate. After the new discussions, information and facts, the Audit Committee, as long as it does not conflict with their fiduciary duty to the shareholders, would still be able to continue to choose PwC. Therefore, given my above top-level concerns, my Resolution to consider certain new facts and discussions never allowed to be disclosed to the Huron Board and Audit Committee (and not possible to be previously considered) in the selection of the Company's auditors is not just a specific matter relating to changing the Company's ordinary business day-to-day operations. I am not trying to tell the Huron Board or Audit Committee on what factors to consider or how to weigh those factors using their expert judgement in making their registered accounting firm decision (which may be considered micro-managing). I am just trying to finally logistically get all remaining facts to the Huron Board and Audit Committee (discussions and facts of which only I as the prior Corporate Controller and Chief Accounting Officer have knowledge of), for the Audit Committee to have all of the important facts in order for the Audit Committee to fully discuss and decide which facts to consider in their normal audit firm decision selection process.

Last year, Huron Consulting Group argued to the SEC that other prior public company proposals related to auditor selection were excluded by the SEC from Shareholder Resolutions. The prior excluded Shareholder Resolutions by the SEC related to proposed changes in the Company's or Audit Committee's policies and/or procedures. For example, excluded Resolutions related to 1) proposals requesting that the appointment of the independent auditor be presented at annual meetings for shareholder ratification or rejection (a new added procedure/policy), 2) proposals requesting that the audit committee prepare and disclose to shareholders a report concerning the selection of independent auditors (a new added procedure/policy), and 3) proposals that seek to require the rotation of or to limit the term of engagement of a company's independent auditor (a new added procedure/policy). It was also noted that the method of selecting independent auditors touched upon the company's "ordinary business operations" and not an appropriate subject matter for a shareholder proposal because the shareholders do not have the expertise to actually change the method of selecting the company's independent auditor.

For this year, I changed the wording to be a suggestion of "considering new facts" not previously considered by the Audit Committee in their annual selection method of the registered public accounting firm, and not addressing the "method" of selecting independent auditors with these new facts, or communicating the details back to the shareholders. My 2018 Shareholder Resolution is different than other prior public companies who were trying to require specific procedural or policy change actions of the company in regards to its on-going independent accountant selection. I am not trying to change any corporate, Board or Audit Committee procedures/policies, or how the Audit Committee makes their decisions or to require automatic decisions like auditor rotation. I am not asking the Company or the Audit Committee to change or disclose detail methods of the selection of the independent auditor that the Audit Committee, the Board and the Company have set up in their best judgement. My Resolution is just asking the Audit Committee to consider certain new facts in their next annual process utilizing their same policy and procedures that they set up with their expert judgement and knowledge. I believe these new facts may change the Audit Committee's conclusion on PwC as the Company's independent auditor.

In addition, my Shareholder Proposal is different than most other public companies' shareholder proposals because it is being submitted by a prior insider of the company, a six-year corporate officer who knows the prior historical facts better than a typical independent shareholder would.

I presume that the reason why Huron Consulting Group doesn't understand why I am doing this Shareholder Proposal is because no one – not the Huron Board of Directors, the Huron Audit Committee, the SEC, nor Mayer Brown in their 2009 Report – ever asked me about PwC's actions over the years that contributed to the 2009 Huron accounting restatement. As I have communicated in the past, for the Huron Board of Directors and Audit Committee to have done a thorough/complete investigation of PwC's actions from 2007 through 2009, the Board or Audit Committee would have had to talk to their key internal employee directly dealing and discussing with PwC during that time period, which was me. The Huron Board of Directors or Audit Committee never talked or consulted with me about PwC. The 2009 Mayer Brown LLP interviews/investigation was not focused on PwC. The 2009 Mayer Brown report was also inadequate in a number of areas. The Mayer Brown attorneys were still asking critical questions and doing critical interviews two to three weeks after the July 2009 announcement of the accounting restatement to the public, and the Final Mayer Brown 2009 Report was still missing critical data, facts and discussions. Therefore, I have additional knowledge that the Huron Board and Audit Committee were never aware of and could not have considered in prior annual decision selections of the firm's independent accounting firm. In addition, I invite Huron Consulting Group, Inc. to confirm with the other Huron employees who worked with me at Huron about my ethics and integrity, and that I always strive to do the right, honest thing.

Huron Consulting Group, Inc. may still try to invoke one of the 13 criteria described in Rule 14a-8 to exclude this resolution. However, why would the Company decide to excluded this Shareholder Resolution given the first-hand observation of the then Corporate Controller (key employee) of the poor quality of service, guidance and expertise provided by PricewaterhouseCoopers in regards to the company's acquisitions, and to ignore the specific examples that are included in the attached resolution? If the Company needs more examples of why PwC should be removed, I request that Huron Consulting Group contact me.

In summary, I am just trying to do the right thing here with PwC and my Shareholder Proposal. Huron management is responsible for the financial statements and internal controls around those 2006-2009 financial statements. However, if PwC had provided consistent accounting discussions and guidance, and properly pointed out Sarbanes-Oxley internal controls that they needed to adequately audit the acquired companies (especially when specifically asked the general question about potential re-distributed earnout payments between the selling shareholders and what conflicting accounting pronouncements would take priority), the significant 2009 accounting retroactive restatement may not have happened, or at least significantly reduced. I asked the PwC audit team to consult with their National Office in 2007. If PwC said that there were additional accounting issues when acquiring service companies, I would have set up additional internal controls back in 2007. In 2009, PwC completely turned around and changed their original acquisition accounting conclusion and internal control decisions that were communicated to Huron in 2007.

I am available to discuss the attached Shareholder Resolution with Huron Consulting Group, Inc. because I am a concerned long-term shareholder of thirteen years and want to see Huron Consulting Group finally do the right action in regards to their independent registered public accounting firm.

Sincerely,

Wayne E. Lipski

Wayne E. Lipski, CPA, CGMA
Former Chief Accounting Officer, Corporate Controller, Assistant
Treasurer, and Company Corporate Officer for 6 Years

Attachments

Cc: James Roth, Chief Executive Officer
C. Mark Hussey, Executive Vice President and Chief Operating Officer
John Kelly, Executive Vice President, Chief Financial Officer and Treasurer
Ellen Wong, Corporate Vice President, Controller and Assistant Treasurer

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Resolution:

WHEREAS, based on the following new information externally represented by the 2009 Huron Chief Accounting Officer in this Proposal/Resolution,

WHEREAS, specific acquisition accounting and internal control guidance discussions were specifically requested of PwC at the end of 2007, one and one-half years before the July 2009 acquisition-related restatement occurred; their earlier conclusions and guidance were later found to be inadequate even after consulting with their National Office,

WHEREAS, PwC also audited one of the acquisitions, Callaway Partners LLC, for inclusion in the October 12, 2007 Form 8-K/A filing, including the ending bonus payouts, and did not discover/disclose to management (and did not properly audit) that the bonus payouts were contingent upon continuing post-acquisition employment by Huron,

WHEREAS, PricewaterhouseCoopers during the 2009 accounting restatement stated that they were not concerned about certain acquisitions because the additional work would not generate additional contingent compensation; however, the Huron Chief Accounting Officer ignored PwC's advice and found additional contingent compensation that needed to be included in the accounting restatement, again highlighting PwC's lack of expertise in this area, and

WHEREAS, PwC did not properly disclose the above situations/shortfalls during the Securities and Exchange Commission's accounting restatement investigation.

RESOLVED, the shareholders of Huron Consulting Group, Inc. recommend that the Huron Audit Committee (utilizing their expertise, judgement and decision procedures) have a discussion with the 2009 Chief Accounting Officer and consider these newly-disclosed significant quality-related statements related to PricewaterhouseCoopers significant past poor performance on prior Huron acquisitions when

the Audit Committee considers the next annual selection/ratification of the Company's independent registered public accounting firm for the year 2019.

Supporting Statement:

To make sure it had the proper internal controls in place, Huron management initiated extensive on-point discussions toward the end of 2007 with PwC about the possible accounting and internal control impacts of acquisition owners potentially using post-acquisition earnout payments to move money amongst themselves, including payments contingent upon future employment at Huron. Management also requested that the PwC audit team discuss these potential accounting issues with their National Office. PwC had no accounting/control concerns in 2007 with this possible situation. PwC then drafted their 2007 management representation wording which documented their conclusion. However in 2009, post-acquisition money potentially moving among the pre-acquisition owners contingent upon Huron continued employment ended up being the largest dollar amount (75%) of the total 2009 accounting restatement issue. PwC failed to properly provide accounting and internal control guidance one and one-half years before the 2009 accounting restatement issue was discovered by the Huron Chief Accounting Officer and brought to the attention of the Huron Board. However, the 2009 Chief Accounting Officer confirms that the Huron Board has never wanted to discuss with him in detail these specific facts about PwC's actions.



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Diane E. Ratekin
Executive Vice President, General Counsel and Corporate Secretary
Huron Consulting Group, Inc.
550 West Van Buren Street
Chicago, IL 60607

November 20, 2017

Per the attached report, we verify that as of November 17, 2017, Wayne Edward Lipski continuously held for over one year 2,694 shares of Huron Consulting Group, Inc. stock (symbol: HURN), with a continuous minimum total value greater than \$2,000 during that time. We also verify that Wayne Edward Lipski continuously held the same 2,694 shares of Huron Consulting Group, Inc. stock since September 18, 2009, and continues to own as of today's date, November 20, 2017.

Best Regards,

A handwritten signature in black ink, appearing to read "Scott Zimmerman", written over a horizontal line.

Scott Zimmerman
Financial Advisor

Enclosure: Portfolio Report, Return Envelope



Disclosures applicable to accounts at UBS Financial Services Inc. (continued)

Important information for former Piper Jaffray and McDonald Investments clients: As an accommodation to former Piper Jaffray and McDonald Investments clients, these reports include performance history for their Piper Jaffray accounts prior to August 12, 2006 and McDonald Investments accounts prior to February 9, 2007, the date the respective accounts were converted to UBS FS. UBS FS has not independently verified this information nor do we make any representations or warranties as to the accuracy or completeness of that information and will not be liable to you if any such information is unavailable, delayed or inaccurate.

For insurance, annuities, and 529 Plans, UBS FS relies on information obtained from third party services it believes to be reliable. UBS FS does not independently verify or guarantee the accuracy or validity of any information provided by third parties. Information for insurance, annuities, and 529 Plans that has been provided by a third party service may not reflect the quantity and market value as of the previous business day. When available, an "as of" date is included in the description.

Investors outside the U.S. are subject to securities and tax regulations within their applicable jurisdiction that are not addressed in this report. Nothing in this report shall be construed to be a solicitation to buy or offer to sell any security, product or service to any non-U.S. investor, nor shall any such security, product or service be solicited, offered or sold in any jurisdiction where such activity would be contrary to the securities laws or other local laws and regulations or would subject UBS to any registration requirement within such jurisdiction.

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APPENDIX C

POLICY

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**HURON CONSULTING GROUP INC.
POLICY ON REPORTING CONCERNS AND COMPLAINTS
REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS
AND AUDITING MATTERS**

Huron Consulting Group Inc. (the "**Company**") is committed to compliance with applicable securities and other laws, rules, and regulations, accounting standards and internal accounting controls. It is the responsibility of each director, officer and employee of the Company to promptly report complaints or concerns regarding accounting, internal accounting controls and auditing matters ("**Accounting Issues**"). In order to facilitate such reports, the Audit Committee of the Board of Directors has established the following procedures for the receipt, retention and treatment of complaints received by the Company regarding Accounting Issues, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Reports by employees or directors may be made directly to the General Counsel, or through the Company Hotline or web-based system, both of which are provided by EthicsPoint on a 24/7 basis, 365 days a year, and which are described in more detail below. Reports will be treated confidentially to the extent possible. ***No one will be subject to retaliation because of a good faith report of a complaint, concern or suspected misconduct.***

Reports may be submitted by mail to the General Counsel at the following address:

Huron Consulting Group Inc.
550 West Van Buren Street
Chicago, Illinois 60607
Attn: General Counsel

The Hotline

The Company has a 24-hour Hotline, 1-800-690-8135, which you can use to report complaints or concerns regarding Accounting Issues, or to report any suspected violation of applicable law or Company policy. You may report suspected violations to the Hotline anonymously. However, providing your name allows the Company to contact you if necessary during any investigation. Either way, you should treat the information that you provide as confidential. To the extent possible, the Company will maintain the confidentiality of those individuals who provide their names when reporting concerns or complaints to the Hotline. However, identities may be revealed during any investigation.

When you call the Hotline, you will speak with a live person at the EthicsPoint Contact Center, who will take your report. To protect your confidentiality, your call will not be recorded. At the end of your report, you will be provided a unique report key and asked to create a personal password, so that you may follow up on your report anonymously.

Web-Based Reporting

You may report your complaint or concern by logging onto www.ethicspoint.com. When you do so, you will be provided the option to remain anonymous. EthicsPoint has taken several steps in order to ensure the anonymity of reporters. As with the Hotline, you will be provided a unique report key and asked to create a personal password which will allow you to subsequently visit the report anonymously.

Protection Against Reprisals

No one will be subject to retaliation because of a good faith report of a concern or complaint regarding Accounting Issues or suspected misconduct. It is prohibited to discriminate against employees for making good faith reports in any of the terms and conditions of their employment, including but not limited to job assignment, promotion, compensation training, discipline and termination. Any suspected acts of retaliation should be reported immediately to the General Counsel. An employee's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of a complaint or an ensuing investigation.

Treatment of Complaints and Retention of Records

The General Counsel will forward copies of concerns and complaints regarding Accounting Issues to the Audit Committee, as appropriate, and will provide periodic reports to the Audit Committee regarding concerns or complaints relating to Accounting Issues. The General Counsel will retain copies of all complaints, investigative reports, summaries of reports and other records relating to concerns and complaints regarding Accounting Issues in accordance with the Company's records retention policy.

Investigations

Reports of suspected violations of law and Company policies will be appropriately investigated. The General Counsel will make periodic reports to the Audit Committee regarding the investigation and resolution of such reports. It is imperative that reporting persons not conduct their own preliminary investigations. Investigations may involve complex legal issues, and acting on your own may compromise the integrity of an investigation and adversely affect both you and the Company. The Audit Committee may, in its discretion, appoint a person other than the General Counsel to initiate and direct an investigation, including an outside attorney or consultant.

Discipline

Company personnel who violate applicable securities or other laws or Company policies and procedures may be subject to disciplinary action, up to and including discharge.

No Rights Created

This Policy is a statement of certain fundamental principles and key policies and procedures that govern the conduct of the Company's business. It is not intended to and does not create any rights in any employee, director, client, supplier, competitor, stockholder or any other person or entity. The Policy does not, in any way, constitute an employment contract or an assurance of continued employment. Additionally, the policy is in no way intended to limit the rights of employees to report alleged violations relating to Accounting Issues to proper governmental and regulatory authorities.