

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

November 9, 2022

Ted Fernandez Chief Executive Officer and Chairman of the Board The Hackett Group, Inc. 1001 Brickell Bay Drive, Suite 3000 Miami, Florida 33131

> Re: The Hackett Group, Inc. Form 10-K for Fiscal Year Ended December 31, 2021 Filed March 4, 2022 File No. 333-48123

Dear Ted Fernandez:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Trade & Services