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

FORM 8-K/A
(Amendment #1)

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

January 9, 2007
Date of Report (Date of earliest event reported)

Huron Consulting Group Inc.
(Exact name of registrant as specified in its charter)

Delaware	**000-50976**	**01-0666114**
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(IRS Employer Identification Number)

550 West Van Buren Street
Chicago, Illinois
60607
(Address of principal executive offices)
(Zip Code)

(312) 583-8700
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Explanatory Note

On January 4, 2007, Huron Consulting Group Inc. announced that it had entered into a definitive agreement to acquire Glass & Associates, Inc. ("Glass") pursuant to a Stock Purchase Agreement by and among Glass, the shareholders of Glass, Huron Consulting Group Holdings LLC, and Huron Consulting Group Inc., dated as of January 2, 2007 and joinder agreements by and between certain Glass shareholders and Huron Consulting Group Holdings LLC, dated as of January 2, 2007. This transaction was consummated on January 9, 2007. A Current Report on Form 8-K was filed on January 10, 2007 reporting the completion of acquisition of assets. Pursuant to Item 9.01(a)(4), audited financial statements of the business acquired and related pro forma financial information are being filed by this amendment.

Item 9.01 Financial Statements and Exhibits.

(a) Financial statements of business acquired.

The financial statements of Glass & Associates, Inc., as of December 31, 2006 and for the year then ended, together with the accompanying Report of Independent Auditors, are set forth in Exhibit 99.1.

(b) Pro Forma Financial Information.

The unaudited pro forma financial information is set forth in Exhibit 99.2.

(d) Exhibits.

23.1 Consent of independent accountants.

99.1 Financial statements of Glass & Associates, Inc., as of December 31, 2006 and for the year then ended.

99.2 Unaudited pro forma financial information.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Huron Consulting Group Inc.
(Registrant)

Date: March 28, 2007

/s/ Gary L. Burge
Gary L. Burge
Vice President,
Chief Financial Officer and Treasurer

EXHIBIT INDEX

Exhibit Number	Description
23.1	Consent of independent accountants.
99.1	Financial statements of Glass & Associates, Inc., as of December 31, 2006 and for the year then ended.
99.2	Unaudited pro forma financial information.

EXHIBIT 23.1

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (Nos. 333-119697 and 333-137107) of Huron Consulting Group Inc. of our report dated March 28, 2007 relating to the financial statements of Glass & Associates, Inc., which appears in Exhibit 99.1 of this Current Report on Form 8-K/A.

/s/ PricewaterhouseCoopers LLP
Chicago, Illinois
March 28, 2007

GLASS & ASSOCIATES, INC.
FINANCIAL STATEMENTS

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Report of Independent Auditors

To the Board of Directors and Stockholders of Glass & Associates, Inc.:

In our opinion, the accompanying balance sheet and the related statement of income, of stockholders' equity, and of cash flows present fairly, in all material respects, the financial position of Glass & Associates, Inc. at December 31, 2006, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP
Chicago, Illinois
March 28, 2007

GLASS & ASSOCIATES, INC.
BALANCE SHEET
(In thousands)

	December 31, 2006
Assets	
Current assets:	
Cash and cash equivalents	$ 2,533
Receivables from clients, net	543
Unbilled services	498
Other current assets	243
Total current assets	3,817
Fixed assets, net	215
Deposits	23
Goodwill	4,721
Total assets	$ 8,776
Liabilities and Stockholders’ Equity	
Current liabilities:	
Accounts payable	$ 561
Accrued expenses	155
Accrued payroll and related benefits	1,746
Client deposits	651
Bank borrowings	1,000
Current portion of notes payable	2,637
Total current liabilities	6,750
Non-current liabilities:	
Notes payable, net of current portion	618
Deferred lease incentives	51
Total non-current liabilities	669
Contingencies	¾
Stockholders’ equity:	
Common stock; $0.01 par value; 10,000 shares authorized; 1,250 shares issued; 736 shares outstanding	¾
Treasury stock	(3,753)
Additional paid-in capital	1,584
Notes receivable for issuance of common stock	(302)
Retained earnings	3,828
Stockholders’ equity	1,357
Total liabilities and stockholders’ equity	$ 8,776

The accompanying notes are an integral part of the financial statements.

GLASS & ASSOCIATES, INC.
STATEMENT OF INCOME
(In thousands)

	Year Ended December 31, 2006
Revenues and reimbursable expenses:	
Revenues	$ 24,331
Reimbursable expenses	2,067
Total revenues and reimbursable expenses	26,398
Direct costs and reimbursable expenses (exclusive of depreciation and amortization shown in operating expenses)**:**	
Direct costs	19,584
Reimbursable expenses	2,067
Total direct costs and reimbursable expenses	21,651
Operating expenses:	
Selling, general and administrative	4,444
Depreciation and amortization	86
Total operating expenses	4,530
Operating income	217
Interest expense, net	(131)
Net income	$ 86

The accompanying notes are an integral part of the financial statements.

GLASS & ASSOCIATES, INC
STATEMENT OF STOCKHOLDERS' EQUITY
(In thousands)

	Common Stock	Treasury Stock	Additional Paid-In Capital	Notes Receivable for Issuance of Common Stock	Retained Earnings	Stockholders' Equity
Balance at December 31, 2005	$ ¾	$ (3,967)	$ 1,550	$ (145)	$ 3,990	$ 1,428
Net income					86	86
Issuance of common stock in exchange for notes receivable		214	34	(248)		¾
Repayments on notes receivable				91		91
Dividends paid					(248)	(248)
Balance at December 31, 2006	$ ¾	$ (3,753)	$ 1,584	$ (302)	$ 3,828	$ 1,357

The accompanying notes are an integral part of the financial statements.

GLASS & ASSOCIATES, INC.
STATEMENT OF CASH FLOWS
(In thousands)

	Year Ended December 31, 2006
Net income	$ 86
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation and amortization	86
Allowances for doubtful accounts	50
Changes in operating assets and liabilities:	
Decrease in receivables from clients	1,094
Increase in unbilled services	(328)
Increase in other current assets	(13)
Increase in deposits	(5)
Increase in accounts payable and accrued expenses	448
Increase in accrued payroll and related benefits	1,293
Decrease in client retainers	(481)
Decrease in deferred lease incentives	(13)
Net cash provided by operating activities	2,217
Cash flows from investing activities:	
Purchases of fixed assets	(200)
Net cash used in investing activities	(200)
Cash flows from financing activities:	
Borrowings under line of credit	1,000
Repayments on line of credit	(264)
Repayments on notes payable	(1,147)
Dividends paid	(248)
Repayments on notes receivable exchanged for issuances of common stock	91
Shares repurchased	(63)
Net cash used in financing activities	(631)
Net increase in cash and cash equivalents	1,386
Cash and cash equivalents:	
Beginning of the period	1,147
End of the period	$ 2,533
Non-cash financing activity:	
Issuance of common stock in exchange for notes receivable	$ 248
Issuance of notes payable in exchange for shares repurchased	$ 254

The accompanying notes are an integral part of the financial statements.

1. Description of Business

Glass & Associates, Inc. (the “Company”), a Delaware S Corporation formed in 1995, is a turnaround and restructuring consulting firm that provides advice and leadership to troubled businesses in the United States and Europe.

2. Summary of Significant Accounting Policies

Basis of Presentation
The accompanying financial statements reflect the results of operations and cash flows for the year ended December 31, 2006.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts that are reported in the financial statements and accompanying disclosures. Actual results may differ from these estimates.

Revenue Recognition
The Company recognizes revenues in accordance with Staff Accounting Bulletin (“SAB”) No. 101, “Revenue Recognition in Financial Statements,” as amended by SAB No. 104, “Revenue Recognition” when persuasive evidence of an arrangement exists, the related services are provided, the price is fixed or determinable and collectibility is reasonably assured. These services are primarily rendered under arrangements that require the client to pay on a time-and-expense basis. Fees are based on the hours incurred at agreed-upon rates and recognized as services are provided. Revenues related to fixed-fee engagements are recognized based on estimates of work completed versus the total services to be provided under the engagement. Losses, if any, on fixed-fee engagements are recognized in the period in which the loss first becomes probable and reasonably estimable. The Company also earns revenues on a performance-based fee basis and recognizes such revenues when all performance criteria are met. Direct costs incurred on engagements are expensed in the period incurred.

Expense reimbursements that are billable to clients are included in total revenues and reimbursable expenses. Reimbursable expenses are recognized as revenue in the period in which the expense is incurred.

Differences between the timing of billings and the recognition of revenue are recognized as unbilled services. Revenues recognized for services performed but not yet billed to clients have been recorded as unbilled services in the accompanying balance sheet.

Direct Costs and Reimbursable Expenses
Direct costs (exclusive of depreciation and amortization) and reimbursable expenses consists primarily of billable employee compensation and their related benefit costs, the cost of outside consultants and subcontractors assigned to revenue generating activities and direct expenses and administrative costs to be reimbursed by clients.

Allowances for Doubtful Accounts and Unbilled Services

The Company maintains allowances for doubtful accounts and for services performed but not yet billed for estimated losses. Receivables from clients and unbilled services are valued at management's estimate of the amount that will ultimately be collected. The allowance for doubtful accounts and unbilled services is based on specific identification of uncollectible accounts and the Company's historical collection experience. The allowance for doubtful accounts at December 31, 2006 totaled $0.5 million. The Company deemed that an allowance for unbilled services was not necessary at December 31, 2006.

Customer Concentration

To the extent receivables from clients become delinquent, collection activities commence. At December 31, 2006, no single client balance is considered large enough to pose a significant credit risk. During 2006, the Company had one client that generated $3.0 million, or 12.4%, of the Company's revenues.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation and amortization totaling $0.5 million at December 31, 2006. Fixed assets consist of computers, furniture and fixtures, and leasehold improvements. Computers and furniture and fixtures are depreciated on a straight-line basis over two to five years. Leasehold improvements are amortized over the lesser of the estimated useful life of the assets or the initial term of the lease.

Goodwill

Goodwill represents the excess of the cost of an acquired entity over the net of the amounts assigned to assets acquired and liabilities assumed. Under the provisions of Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," goodwill is required to be tested for impairment on an annual basis and between annual tests whenever indications of impairment exist. Impairment exists when the carrying amount of goodwill exceeds its implied fair value, resulting in an impairment charge for this excess. Management performed its annual goodwill impairment assessment as of December 31, 2006 and determined that no impairment of goodwill existed as of that date.

Income Taxes

The Company is organized as an S Corporation and as such, its taxable income is included with that of its members for purposes of determining federal, state and local income taxes. Therefore, no income tax expense has been recorded in the accompanying financial statements.

Fair Value of Financial Instruments

Cash and cash equivalents are stated at cost, which approximates fair market value. The carrying values for receivables from clients, unbilled services, accounts payable and other accrued liabilities reasonably approximate fair market value due to the nature of the financial instrument and the short-term maturity of these items.

Segment Reporting
The Company operates under one segment that provides turnaround and restructuring consulting services to its clients. Accordingly, segment information is not applicable.

3. Notes Payable

At December 31, 2006, the Company had notes payable with certain stockholders consisting of the following (in thousands):

Description	Maturity	Aggregate Outstanding Principal	Due in 2007	Due in 2008	Due in 2009	Due in 2010
6% Promissory Notes	June 2007	$ 2,146	$ 2,146	$ ¾	$ ¾	$ ¾
6% Promissory Notes	January 2008	428	214	214	¾	¾
6% Promissory Notes	May 2008	428	214	214	¾	¾
6% Promissory Notes	January 2010	253	63	63	63	64
Total		$ 3,255	$ 2,637	$ 491	$ 63	$ 64

4. Borrowings

The Company has a revolving line of credit facility with JPMorgan Chase Bank under which it may borrow up to $1 million. Interest on outstanding borrowings accrues at the prime rate. The line of credit is secured by substantially all of the Company’s assets. At December 31, 2006, the Company had borrowings against the line of credit in the amount of $1 million, which bore a current interest rate of 8.25%.

5. Lease Commitments and Guarantees

The Company leases office space and equipment from various parties under non-cancelable operating lease agreements. All leases are classified as operating and generally require the Company to pay fixed monthly payments. Total rent expense for the year ended December 31, 2006 approximated $0.5 million. Future minimum lease payments under these leases, including scheduled rent increases and net of rental income from subleases are as follows (in thousands):

Year	Amount
2007	$ 460
2008	253
2009	111
2010	102
2011	53
Thereafter	45
Total	$ 1,024

At December 31, 2006, the Company had outstanding a letter of credit in the amount of approximately $0.1 million, which serves as security for its office lease in New York.

6. Related Parties

During 2006 the Company entered into various related party transactions with TECT Corporation, an aerospace company owned by a member of the Company's Board of Directors who is also a stockholder in the Company. The Company provided consulting services to TECT at favorable pricing and terms. Revenues from TECT during the year ended December 31, 2006 totaled approximately $0.6 million. Of this amount, $7,000 was included in accounts receivable at December 31, 2006.

7. Divestiture-related Charges

In connection with the selling of the Company to Huron Consulting Group Inc. (see note 9), the Company recorded related employee bonus of approximately $2.8 million and legal fees of approximately $0.5 million during the year ended December 31, 2006.

8. Contingencies

From time to time, the Company is involved in various legal and other matters arising out of the ordinary course of business. Although the outcome of these matters cannot presently be determined, in the opinion of management, disposition of these matters will not have a material adverse effect on the financial position or results of operations of the Company.

9. Subsequent Event

On January 9, 2007, Huron Consulting Group Inc. ("Huron") acquired the Company for $30.0 million in cash paid at closing, subject to a working capital adjustment. Additional purchase consideration may be payable by Huron if specific performance targets are met over the next four years. Also, additional payments may be made based on the amount of revenues Huron receives from referrals made by certain continuing employees of Glass over the next four years. The Company used a portion of the proceeds from the sale to repay in full the amounts outstanding under its notes payable and line of credit (see notes 3 and 4 above). In connection with the acquisition, the Company will be liable for severance payments to certain employees totaling approximately $0.5 million.

HURON CONSULTING GROUP INC.
UNAUDITED PRO FORMA FINANCIAL INFORMATION

The following unaudited pro forma financial information reflects the estimated effect of the acquisition of Glass & Associates, Inc. (“Glass”) by Huron Consulting Group Inc. (the “Company”).

The unaudited pro forma consolidated balance sheet as of December 31, 2006 combines the respective balance sheets of the Company and Glass as if the acquisition was consummated as of the balance sheet date. The unaudited pro forma consolidated statement of income for the year ended December 31, 2006 combine the respective statements of income of the Company and Glass as if the acquisition was consummated at the beginning of the period presented.

The unaudited pro forma balance sheet and consolidated statement of income are based on the purchase method of accounting and the pro forma adjustments as described in the accompanying notes. Such pro forma adjustments give effect to transactions that are directly attributable to the acquisition and are factually supportable.

Pursuant to the stock purchase agreement, additional purchase consideration is payable in cash to the sellers of Glass if specific performance targets are met over the next four years. The amount of additional purchase consideration that may become payable is not determinable at this time and therefore, the pro forma statements do not reflect the potential impact of such contingent payments.

The allocation of the purchase price is preliminary and is subject to refinement pending the completion of a valuation of the intangible assets acquired.

The unaudited pro forma financial information should be read in conjunction with Glass’ audited financial statements and notes thereto as of and for the year ended December 31, 2006, which are filed as Exhibit 99.1 to this Current Report on Form 8-K/A, as well as the Company’s consolidated financial statements and notes thereto as of and for the year ended December 31, 2006 included in the Company’s Annual Report on Form 10-K.

The unaudited pro forma consolidated financial information is not necessarily indicative of what actually would have occurred if the acquisition had been effective for the periods presented and should not be taken as representative of our future consolidated results of operations or financial position.

Huron Consulting Group Inc.
Unaudited Pro Forma Consolidated Balance Sheet
As of December 31, 2006
(In thousands)

	Company	Glass	Pro Forma Adjustments	Note	Pro Forma Consolidated
Assets					
Current assets:					
Cash and cash equivalents	$ 16,572	$ 2,533	$ (10,000)	1	$ 9,105
Receivables from clients, net	41,848	543	¾		42,391
Unbilled services, net	22,627	498	¾		23,125
Income tax receivable	3,637	¾	¾		3,637
Deferred income taxes	15,290	¾	¾		15,290
Other current assets	6,435	243	¾		6,678
Total current assets	106,409	3,817	(10,000)		100,226
Property and equipment, net	27,742	215	¾		27,957
Deferred income taxes	5,433	¾	¾		5,433
Deposits and other assets	2,294	23	(364)	1	1,953
Intangible assets, net	4,238	¾	5,000	2	9,238
Goodwill	53,328	4,721	(4,721)	3	81,928
			28,600	2	
Total assets	$ 199,444	$ 8,776	$ 18,515		$ 226,735
Liabilities and Stockholders' Equity					
Current liabilities:					
Accounts payable	$ 2,684	$ 561	$ ¾		$ 3,245
Accrued expenses	12,712	155	677	1	16,994
			3,200	1	
			250	1	
Accrued payroll and related benefits	41,649	1,746	¾		43,395
Deferred revenues / client retainers	4,035	651	¾		4,686
Current portion of bank borrowings	8,000	1,000	(1,000)	3	8,000
Current portion of notes payable and capital lease obligations	1,282	2,637	(2,637)	3	1,282
Total current liabilities	70,362	6,750	490		77,602
Non-current liabilities:					
Deferred compensation and other liabilities	1,169	¾	¾		1,169
Notes payable and capital lease obligations, net of current portion	1,000	618	(618)	3	1,000
Bank borrowings, net of current portion	¾	¾	20,000	1	20,000
Deferred lease incentives	10,333	51	¾		10,384
Total non-current liabilities	12,502	669	19,382		32,553
Stockholders' equity	116,580	1,357	(1,357)	3	116,580
Total liabilities and stockholders' equity	$ 199,444	$ 8,776	$ 18,515		$ 226,735

See accompanying notes.

Huron Consulting Group Inc.
Unaudited Pro Forma Consolidated Statement of Income
For The Year Ended December 31, 2006
(In thousands, except per share amounts)

	Company	Glass	Pro Forma Adjustments	Note	Pro Forma Consolidated
Revenues and reimbursable expenses:					
Revenues	$ 288,588	$ 24,331	$ ¾		$ 312,919
Reimbursable expenses	33,330	2,067	¾		35,397
Total revenues and reimbursable expenses	321,918	26,398	¾		348,316
Direct costs and reimbursable expenses (exclusive of depreciation and amortization shown in operating expenses):					
Direct costs	163,569	19,584	(2,235)	4	178,143
			(2,775)	5	
Intangible assets amortization	2,207	¾	1,300	6	3,507
Reimbursable expenses	33,506	2,067	¾		35,573
Total direct costs and reimbursable expenses	199,282	21,651	(3,710)		217,223
Operating expenses:					
Selling, general and administrative	65,926	4,444	(33)	5	69,837
			(500)	7	
Depreciation and amortization	9,201	86	1,190	6	10,477
Total operating expenses	75,127	4,530	657		80,314
Operating income	47,509	217	3,053		50,779
Other expense	(687)	(131)	(1,180)	8	(1,998)
Income before provision for income taxes	46,822	86	1,873		48,781
Provision benefit for income taxes	20,133	¾	801	9	20,934
Net income	$ 26,689	$ 86	$ 1,072		$ 27,847
Earnings per share:					
Basic	$ 1.63				$ 1.70
Diluted	$ 1.54				$ 1.61
Weighted average shares used in calculating earnings per share:					
Basic	16,359				16,359
Diluted	17,320				17,320

See accompanying notes.

(1) This adjustment is to record the funding and costs of the acquisition, which consisted of the following (in thousands):

Cash paid at closing	$	10,000
Borrowings		20,000
Working capital adjustment accrual		677
IRS Section 338(h)(10) election		3,200
Transaction costs		364
Finders fee		250
Total purchase price	$	34,491

In connection with the acquisition, the Company borrowed $20.0 million under its bank credit agreement to fund the acquisition of Glass. Such borrowings bear a current interest rate of 5.9%. Also, pursuant to the stock purchase agreement, the purchase price will include a working capital adjustment.

(2) The purchase price was allocated, based on a preliminary valuation, as follows (in thousands):

Net assets purchased	$	3,404
Liabilities assumed		(2,513)
Customer contracts		1,300
Customer relationships		1,500
Non-competition agreements		2,200
Goodwill		28,600
Total purchase price	$	34,491

(3) This adjustment is to eliminate Glass' debt, which the Company did not assume, and to eliminate Glass' historical goodwill and equity as part of purchase accounting.

(4) This adjustment is to record contractual obligations pursuant to employment agreements entered into between the Company and certain Glass employees in connection with the acquisition and to reverse their respective salaries recorded on Glass' financial statements.

(5) This adjustment is to reverse bonuses paid by Glass to its employees relating to the acquisition.

(6) This adjustment is to record estimated amortization expense for identifiable intangible assets, calculated as follows (in thousands):

Intangible Asset		Value	Estimated Useful Life		2006 Amortization
Customer contracts	$	1,300	6 months	$	1,300
Customer relationships	$	1,500	24 months	$	750
Non-competition agreements	$	2,200	60 months		440
				$	1,190

(7) This adjustment is to reverse legal fees incurred by Glass relating to the acquisition.

(8) This adjustment is to record interest expense relating to borrowings of $20.0 million on the acquisition date, calculated as follows (in thousands):

Borrowings	$	20,000
Interest rate (on acquisition date)		5.9%
Interest expense	$	1,180

The $20.0 million of borrowings bear interest at LIBOR plus a spread, which is based on the Company's debt to earnings before interest, depreciation and amortization ratio, as specified in the credit agreement. A variance of 0.125% in the interest rate would have a $25,000 pro forma effect on pre-tax income.

(9) This adjustment is to record the income tax effect of the afore-mentioned pro forma adjustments and also to record an income tax provision as if Glass had filed its income tax returns on a consolidated basis with the Company, calculated as follows (in thousands):

Salaries adjustment (see note 4 above)	$	(2,235)
Bonus adjustment (see note 5 above)		(2,808)
Intangible assets amortization expense (see note 6 above)		2,490
Legal fees reversal (see note 7 above)		(500)
Interest expense (see note 8 above)		1,180
Income before taxes, before pro forma adjustments		(86)
Subtotal (income) / expense		(1,959)
Tax rate		40.9%
Provision for taxes	$	801