

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

January 23, 2012

Via E-mail

Mr. C. Mark Hussey Executive Vice President, Chief Financial Officer and Treasurer Huron Consulting Group, Inc. 550 West Van Buren Street Chicago, IL 60607

**Re:** Huron Consulting Group, Inc.

Form 10-K for fiscal year ended December 31, 2010

Filed February 22, 2011

Form 10-Q for period ended September 30, 2011

Filed November 3, 2011

File No. 0-50976

Dear Mr. Hussey:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cicely LaMothe

Cicely LaMothe Senior Assistant Chief Accountant