

HEIDRICK & STRUGGLES
4200 Sears Tower
233 South Wacker Drive
Chicago, Illinois 60606
telephone +1 312 496 1200
fax: +1 312 496 1686

12 January 2007

VIA EDGAR

Kelly McCusker
Staff Accountant
Securities and Exchange Commission
Division of Corporate Finance
450 Fifth Street, N.W.
Washington D.C. 20549

Robert Telewicz
Senior Staff Accountant
Securities and Exchange Commission
Division of Corporate Finance
450 Fifth Street, N.W.
Washington D.C. 20549

Re: Heidrick & Struggles International, Inc.
Form 10-K for the year ended December 31, 2005
File No. 000-25837

Dear Ms. McCusker and Mr. Telewicz:

On 28 December 2006, Heidrick & Struggles International, Inc. ("Heidrick") received your fax regarding your review of the above referenced filing. You raised one comment in connection with your review. What follows is a copy of that comment and Heidrick's response.

FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2005

1. WE NOTE THAT PARAGRAPH FOUR OF THE CERTIFICATION REQUIRED BY EXCHANGE ACT RULE 13a-14(a) OMITTS THE INTRODUCTORY LANGUAGE IN PARAGRAPH 4 AND PARAGRAPH 4(b) REFERRING TO INTERNAL CONTROLS OVER FINANCIAL REPORTING. PLEASE FILE AN ABBREVIATED AMENDMENT THAT CONSISTS OF COVER PAGE, EXPLANATORY NOTE, SIGNATURE PAGE AND PARAGRAPHS 1, 2, 4, AND 5 OF THE CERTIFICATION TO CORRECT THE OMISSION OR EXPLAIN TO US WHY NO AMENDMENT IS NECESSARY.

RESPONSE:

Consistent with your comments, we will file an abbreviated amendment that consists of a cover page, explanatory note, signature page and paragraphs 1, 2, 4, and 5 of the certification to correct the unintentional omission.

Thank you for your attentiveness to our filings. We believe that the foregoing has been responsive to your comments. In addition, Heidrick acknowledges that:

- * Heidrick is responsible for the adequacy and accuracy of the disclosure in the filings;

- * staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- * Heidrick 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.

Should you have questions or comments relating to any of the foregoing, please feel free to contact me at (312) 496-1557.

Sincerely,

/s/ Eileen A. Kamerick

Eileen A. Kamerick
Chief Financial Officer

cc: L. Kevin Kelly, Chief Executive Officer
K. Steven Blake, General Counsel