



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2019

Paul Saleh  
President and Chief Executive Officer  
CRA International, Inc.  
200 Clarendon Street  
Boston  
MA 02116-5092

**Re: CRA International, Inc.**  
**Form 10-K for Fiscal Year Ended December 29, 2018**  
**Filed February 28, 2019**  
**Form 10-Q for Fiscal Quarter Ended March 30, 2019**  
**Filed May 2, 2019**  
**File No. 000-24049**

Dear Mr. Saleh:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 8-K Filed May 2, 2019

Exhibit 99.1

Unaudited Condensed Consolidated Statements of Operations Including a Reconciliation to Non-GAAP Results

For the Quarter Ended March 30, 2019 Compared to the Quarter Ended March 31, 2018, page 6

1. We note your presentation of full non-GAAP income statements in your earnings release. Your presentation does not appear in compliance with Question 102.10 of the Compliance and Disclosure Interpretations on Non-GAAP Financial Measures (updated April 4, 2018) and Item 10(e)(1)(i)(A) of Regulation S-K which precludes presenting a full non-GAAP income statement when reconciling non-GAAP measures to the most directly comparable GAAP measures since it places undue prominence on the non-GAAP measures and may give the impression that the non-GAAP income statement is a

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comprehensive basis of accounting. Please confirm that you will not present full non-GAAP income statements in future earnings releases filed under Form 8-K and related exhibits therein.

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.

You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or Joseph Cascarano, Senior Staff Accountant, at (202) 551-3365 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications