

Mail Stop 3720

March 22, 2007

Ms. Mary Jane Raymond  
Chief Financial Officer  
Hudson Highland Group, Inc.  
622 Third Avenue  
New York, NY 10017

**Re: Hudson Highland Group, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 15, 2006  
File No. 0-50129**

Dear Ms. Raymond:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director