



DIVISION OF
CORPORATION FINANCE

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

February 6, 2018

Stephen A. Nolan
Chief Executive Officer
Hudson Global, Inc.
1325 Avenue of the Americas
New York, NY 10019

**Re: Hudson Global, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed January 25, 2018
File No. 000-50129**

Dear Mr. Nolan:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance
Office of Telecommunications