



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail and Facsimile (212/202-4948)

Mail Stop 4631

February 24, 2010

Adam Borak
Chief Financial Officer
Epoch Holding Corporation
640 Fifth Avenue
New York, New York 10019

Re: Epoch Holding Corporation
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed September 14, 2009
File No. 001-09728

Dear Mr. Borak:

We have completed our review of your Form 10-K for the fiscal year ended June 30, 2009 and related filings and have no further comments at this time.

Sincerely,

Pamela Long
Assistant Director