

Mail Stop 4561

February 13, 2008

VIA U.S. MAIL AND FAX (201) 680-7396

Keith Knox
President and Secretary
Hudson Holding Corporation
111 Town Square Place
Suite 1500A
Jersey City, NJ 07310

**Re: Hudson Holding Corporation
Form 10-KSB for Fiscal Year Ended
March 31, 2007
Filed June 29, 2007
File No. 000-15936**

Dear Mr. Knox:

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

Sincerely,

Kevin Woody
Branch Chief