



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

DIVISION OF
CORPORATION FINANCE

February 7, 2011

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

**Re: Hudson Holding Corporation
Form 10-K for Fiscal Year Ended
March 31, 2010
Filed June 29, 2010
Form 10-Q for Quarterly Period Ended
September 30, 2010
Filed November 10, 2010
File No. 000-15936**

Dear Mr. Knox:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Branch Chief