



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