

Mail Stop 3720

February 16, 2006

Jon F. Chait
Chief Executive Officer
Hudson Highland Group, Inc.
622 Third Avenue
New York, NY 10017

Re: Hudson Highland Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
Filed March 14, 2005
File No. 0-50129

Dear Mr. Chait:

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

Sincerely,

Larry Spirgel
Assistant Director