

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

FORM S-3
REGISTRATION STATEMENT
Under
THE SECURITIES ACT OF 1933

HUDSON HIGHLAND GROUP, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

59-3547281
(I.R.S. Employer Identification No.)

622 Third Avenue
New York, New York 10017
(212) 351-7300

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Richard W. Pehlke
Executive Vice President and Chief Financial Officer
Hudson Highland Group, Inc.
622 Third Avenue
New York, New York 10017
(212) 351-7300
(Name, address, including zip code, and
telephone number, including area code, of agent for service)

with a copy to:

Benjamin F. Garmar, III, Esq.
Foley & Lardner LLP
777 East Wisconsin Avenue
Milwaukee, Wisconsin 53202
(414) 271-2400

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, please check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-110765

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to Be Registered	Proposed Maximum Aggregate Offering Price(1)(2)	Amount of Registration Fee
Debt Securities	(3)	
Common Stock, par value \$.001(4)	(3)	
Total	\$4,999,992	\$633.50

- (1) There are being registered under this registration statement such indeterminate number of shares of common stock of the registrant and such indeterminate principal amount of debt securities of the registrant, as shall have an aggregate initial offering price not to exceed \$4,999,992. If any debt securities are issued at an original issue discount, then the debt securities registered shall include such additional debt securities as may be necessary such that the aggregate initial public offering price of all securities issued pursuant to this registration statement will equal \$4,999,992. Any securities registered under this registration statement may be sold separately or as units with other securities registered under this registration statement. The proposed maximum initial offering prices per unit will be determined, from time to time, by the registrant in connection with the issuance by the registrant of the securities registered under this registration statement.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o) under the Securities Act of 1933.
- (3) Not specified with respect to each class of securities being registered under this registration statement pursuant to General Instruction II.D of Form S-3.
- (4) In addition to any shares of common stock that may be issued directly under this registration statement, there are being registered hereunder an indeterminate number of shares of common stock as may from time to time be issued (i) at indeterminate prices or (ii) upon conversion or exchange of debt securities. No separate consideration will be received for any shares of common stock so issued upon conversion or exchange of debt securities.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933.

EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) and General Instruction IV of Form S-3, both as promulgated under the Securities Act of 1933. The contents of the Registration Statement on Form S-3 (Registration No. 333-110765) and the exhibits thereto, filed by Hudson Highland Group, Inc. with the Securities and Exchange Commission, which was declared effective on December 4, 2003, are incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on March 17, 2004.

HUDSON HIGHLAND GROUP, INC.

By: /s/ Jon F. Chait

Jon F. Chait
Chairman, President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Name	Title	Date
<u>/s/ Jon F. Chait</u> Jon F. Chait	Chairman, President, Chief Executive Officer and Director (Principal Executive Officer)	March 17, 2004
<u>/s/ Richard W. Pehlke</u> Richard W. Pehlke	Executive Vice President, Chief Financial Officer and Director (Principal Financial and Accounting Officer)	March 17, 2004
<u>/s/ Ralph L. O'Hara</u> Ralph L. O'Hara	Vice President, Controller (Principal Accounting Officer)	March 17, 2004
<u>*</u> John J. Haley	Director	March 17, 2004
<u>*</u> David G. Offensend	Director	March 17, 2004
<u>*</u> Nicholas G. Moore	Director	March 17, 2004
<u>*</u> Rene Schuster	Director	March 17, 2004
<u>*</u> Jennifer Laing	Director	March 17, 2004
By: <u>/s/ Jon F. Chait</u> Jon F. Chait Attorney-in-fact		

<u>Number</u>	<u>Document Description</u>
(5)	Opinion of Foley & Lardner LLP.
(23.1)	Consent of BDO Seidman, LLP.
(23.2)	Consent of Foley & Lardner LLP (filed as part of Exhibit (5)).
(24)	Powers of Attorney [Incorporated by reference to Exhibit 24 to the Company's Registration Statement on Form S-3 (Reg. No. 333-110765)].

FOLEY & LARDNER LLP
ATTORNEYS AT LAW
 777 EAST WISCONSIN AVENUE, SUITE 3800
 MILWAUKEE, WISCONSIN 53202-5306
 414.271.2400 TEL
 414.297.4900 FAX
 www.foley.com

March 17, 2004

CLIENT/MATTER NUMBER
 025294-0113

Hudson Highland Group, Inc.
 622 Third Avenue
 New York, New York, 10017

Ladies and Gentlemen:

We have acted as counsel for Hudson Highland Group, Inc., a Delaware corporation (the "Company"), in connection with the preparation of a Registration Statement on Form S-3 (the "Registration Statement"), including the prospectus constituting a part thereof (the "Prospectus"), filed by the Company with the Securities and Exchange Commission pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), relating to the issuance and sale by the Company from time to time of up to an additional \$4,999,992 aggregate amount of (i) common stock, par value \$.001, of the Company (the "Common Stock"); (ii) senior unsecured debt securities (the "Senior Debt Securities") to be issued under the Indenture, dated as of November 25, 2003 (the "Senior Indenture"), between the Company and The Bank of New York; and (iii) subordinated debt securities (the "Subordinated Debt Securities") to be issued under the Indenture, dated as of November 25, 2003 (the "Subordinated Indenture"), between the Company and The Bank of New York.

As counsel to the Company in connection with the proposed issue and sale of the above-referenced securities, we have examined: (a) the Registration Statement, including the Prospectus, and the exhibits (including those incorporated by reference) constituting a part of the Registration Statement; (b) the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws; (c) the Senior Indenture and the Subordinated Indenture; and (d) such other proceedings, documents and records as we have deemed necessary to enable us to render this opinion.

In our examination of the above-referenced documents, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with the originals of all documents submitted to us as copies.

Based upon the foregoing, we are of the opinion that:

1. The Company is validly existing as a corporation under the laws of the State of Delaware.
2. All requisite action necessary to make any shares of Common Stock validly issued, fully paid and nonassessable will have been taken when:
 - a. The Company's Board of Directors, or a duly appointed and authorized committee thereof, shall have adopted appropriate resolutions to authorize the issuance and sale of the Common Stock;
 - b. Such shares of Common Stock shall have been issued and sold for the consideration contemplated by, and otherwise in conformity with, the Registration Statement, as supplemented by a Prospectus Supplement with respect to such issuance and sale, and the acts, proceedings and documents referred to above.

BRUSSELS
 CHICAGO
 DENVER

DETROIT
 JACKSONVILLE
 LOS ANGELES
 MADISON

MILWAUKEE
 ORLANDO
 SACRAMENTO

SAN DIEGO
 SAN DIEGO/DEL MAR
 SAN FRANCISCO
 TALLAHASSEE

TAMPA
 WASHINGTON, D.C.
 WEST PALM BEACH

FOLEY

March 17, 2004

Page 2

3. All requisite action necessary to make any Senior Debt Securities valid, legal and binding obligations of the Company, subject to (i) bankruptcy, insolvency, reorganization, fraudulent transfer, fraudulent conveyance, moratorium and other similar laws of general application affecting the rights and remedies of creditors and (ii) general principles of equity, regardless of whether applied in a proceeding in equity or at law, shall have been taken when:

- a. The Company's Board of Directors, a duly appointed and authorized committee thereof, or one or more officers duly authorized thereby, shall have taken such action to establish the terms of such Senior Debt Securities and to authorize the issuance and sale of such Senior Debt Securities;
- b. Such Senior Debt Securities shall have been duly executed, authenticated and delivered in accordance with the terms and provisions of the Senior Indenture; and
- c. Such Senior Debt Securities shall have been issued and sold for the consideration contemplated by, and otherwise in conformity with, the Registration Statement, as supplemented by a Prospectus Supplement with respect to such issuance and sale, and the acts, proceedings and documents referred to above.

4. All requisite action necessary to make any Subordinated Debt Securities valid, legal and binding obligations of the Company, subject to (i) bankruptcy, insolvency, reorganization, fraudulent transfer, fraudulent conveyance, moratorium and other similar laws of general application affecting the rights and remedies of creditors and (ii) general principles of equity, regardless of whether applied in a proceeding in equity or at law, shall have been taken when:

a. The Company's Board of Directors, a duly appointed and authorized committee thereof, or one or more officers duly authorized thereby, shall have taken such action to establish the terms of such Subordinated Debt Securities and to authorize the issuance and sale of such Subordinated Debt Securities;

b. Such Subordinated Debt Securities shall have been duly executed, authenticated and delivered in accordance with the terms and provisions of the Subordinated Indenture; and

c. Such Subordinated Debt Securities shall have been issued and sold for the consideration contemplated by, and otherwise in conformity with, the Registration Statement, as supplemented by a Prospectus Supplement with respect to such issuance and sale, and the acts, proceedings and documents referred to above.

FOLEY

March 17, 2004

Page 3

We are qualified to practice law in the State of Wisconsin and we do not purport to be experts on the law other than that of the State of Wisconsin and the federal laws of the United States of America. We express no opinion as to the laws of any jurisdiction other than the State of Wisconsin and the federal laws of the United States. To the extent matters covered by our opinion are governed by the laws of a jurisdiction other than the State of Wisconsin, we have assumed, without independent investigation, that the applicable laws of such jurisdiction are identical in all relevant respects to the substantive laws of the State of Wisconsin.

We hereby consent to the reference to our firm under the caption "Legal Matters" in the Prospectus which is filed as part of the Registration Statement, and to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not admit that we are "experts" within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ FOLEY & LARDNER

**CONSENT OF INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS**

Hudson Highland Group, Inc.
New York, New York

We hereby consent to the incorporation by reference in this Registration Statement of our reports dated February 5, 2004, relating to the Financial Statements and Schedule of Hudson Highland Group, Inc. appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2003.

We also consent to the reference to us under the caption "Experts" in this Registration Statement.

/s/ BDO Seidman, LLP
New York, New York

March 17, 2004