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

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. 1)*

	HUDSON HIGH	LAND GROUP, INC.	
	(Name (of Issuer)	
	Commo	on Stock	
	(Title of Clas	ss of Securities)	
	44;	3792106	
-		P Number)	
	Decembe	er 31, 2003	
(Dat	e of Event Which Requi	ires Filing of This Statement)	
Check the appropis filed:	_	e the rule pursuant to which th	is Schedule
	[X] Rui	le 13d-1(b) le 13d-1(c) le 13d-1(d)	
initial filing or for any subsequ	n this form with respec	ll be filled out for a reportin ct to the subject class of secu taining information which w page.	rities, and
to be "filed" for 1934 ("Act") or o	the purpose of Section otherwise subject to a ubject to all other p	der of this cover page shall no on 18 of the Securities Excha the liabilities of that section provisions of the Act (howeve	nge Act of of the Act r, see the
CUSIP NO. 443792	2106 SCHEI		
1.	NAME OF REPORTING PEI NO. OF ABOVE PERSON	RSON/S.S. OR I.R.S. IDENTIFICAT	ION
	P&S CAPITAL PARTNERS		
2.	CHECK THE APPROPRIATI	E BOX IF A MEMBER OF A GROUP	(A) [] (B) [X]
3.	SEC USE ONLY		
 4.	CITIZENSHIP OR PLACE	OF ORGANIZATION	
	DELAWARE		
	5.	SOLE VOTING POWER	
NUMBER OF		9 	
SHARES	6.	SHARED VOTING POWER	

BENEFICIALLY

OWNED BY EACH		232,500	
REPORTING	7.	SOLE DISPOSITIVE POWER	
PERSON WITH:		0	
	8.	SHARED DISPOSITIVE POWER	
		232,500	
9.	AGGREGATE AMOUNT BE	NEFICIALLY OWNED BY EACH REPORTING PE	ERSON
	232,500		
10.	CERTAIN SHARES*	GREGATE AMOUNT IN ROW (9) EXCLUDES	[]
11.		PRESENTED BY AMOUNT IN ROW (9)	
	2.7%		
12.	TYPE OF REPORTING P		
	00 - Limited Liabil	ity Company	

CUSIP NO. 44379			
1.	NAME OF REPORTING PERSON/S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON		
	P&S CAPITAL MANAGEMENT, LLC		
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (A) [] (B) [X]		
3.	SEC USE ONLY		
 4.	CITIZENSHIP OR PLACE OF ORGANIZATION		
	DELAWARE		
	5. SOLE VOTING POWER		
NUMBER OF	0		
NUMBER OF SHARES	6. SHARED VOTING POWER		
OWNED BY	205,000		
EACH REPORTING	7. SOLE DISPOSITIVE POWER		
PERSON WITH:	0		
	8. SHARED DISPOSITIVE POWER		
	205,000		
· 9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	205,000		
 10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* []		
 11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)		
	2.4%		
 12.	TYPE OF REPORTING PERSON*		
	00 - Limited Liability Company		

CUSIP NO. 443792	106 SCHEDULE 13G	PAGE 4 OF 8 PAGES
1.	NAME OF REPORTING PERSON/S.S. OR I.R NO. OF ABOVE PERSON	.S. IDENTIFICATION
	DANIEL L. NIR	
2.	CHECK THE APPROPRIATE BOX IF A MEMBE	(B) []
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	USA	
	5. SOLE VOTING POWE	R
NUMBER OF	50,000	
NUMBER OF SHARES	6. SHARED VOTING PO	WER
BENEFICIALLY OWNED BY	519,500	
EACH REPORTING	7. SOLE DISPOSITIVE	POWER
PERSON WITH:	50,000	
	8. SHARED DISPOSITI	VE POWER
	519,500	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED	BY EACH REPORTING PERSON
	569,500	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN CERTAIN SHARES*	ROW (9) EXCLUDES
11.	PERCENT OF CLASS REPRESENTED BY AMOU	
	6.7%	
12.	TYPE OF REPORTING PERSON*	
	IN	

CUSIP NO. 443	SCHEDULE 13G 8792106	Page 5 of 8
ITEM 1.		
(a) Name	ne of Issuer: Hudson Highland Group, Inc.	
(b) Addı	lress of Issuer's Principal Executive Offices:	
	622 Third Avenue, New York, NY 10017	
TTEN 0		
ITEM 2.		
(a) and (c) Na	lame and Domicile/Citizenship of Persons Filing:	
(ii) F	&S Capital Partners, LLC, a Delaware limited liability P&S Capital Management, LLC, a Delaware limited liabil Daniel L. Nir, a United States citizen.	
(b) and (f) Ea	ach of the Reporting Persons has a business address of	=
	950 Third Avenue, 29th Floor, New York, NY 10022.	
	Class of Securities: Common Stock nber: 443792106	
	HIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR 13 HER THE PERSON FILING IS A:	BD-2(B), CHECK
	Broker or Dealer registered under Section 15 of the A	Act
(c) []	Bank as defined in section 3(a)(6) of the Act Insurance Company as defined in section 3(a)(19) of t Investment Company registered under section 8 of t	
	Company Act of 1940 Investment Adviser registered under section 203 of t	he Investment
	Advisers Act or under the laws of any State Employee Benefit Plan, Pension fund which is su provisions of the Employee Retirement Income Securi	ity Act of
(g) []	1974 or Endowment Fund; see Section 240.13d-1(b)(1)(i Parent Holding Company, in accordance with Section 24 (ii)(G)(Note: See Item 7)	
(h) []	A Savings Association as defined in Section 3(b) of	of the Federal
(i) []	investment company under Section 3(c)(14) of the Ir	nition of an nvestment
(j) []	Company Act of 1940 Group, in accordance with Section 240.13d-1(b)(1)(ii)	(J)

ITEM 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item I.

P&S	CAPITAL	PARTNERS,	LLC*

	2	Owned:	Beneficially	Amount	(a)
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(b) Percent of Class: 2.7%

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote: 0

(ii) shared power to vote or to direct the vote: 232,500

(iii) sole power to dispose or to direct the disposition of: 0

(iv) shared power to dispose or to direct the disposition of: 232,500

P&S CAPITAL MANAGEMENT, LLC**

(a) Amount Beneficially Owned: 205,000

(b) Percent of Class: 2.4%

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote: 0

(ii) shared power to vote or to direct the vote: 205,000

(iii) sole power to dispose or to direct the disposition of: 0

(iv) shared power to dispose or to direct the disposition of: 205,000

Daniel L. Nir***

(a) Amount Beneficially Owned: 569,500

(b) Percent of Class: 6.7%

(b) referred of class. 0.7%

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote: 50,000

(ii) shared power to vote or to direct the vote: 519,500

(iii) sole power to dispose or to direct the disposition of: 50,000

(iv) should now to dispose on to dispose the disposition of 510 500

(iv) shared power to dispose or to direct the disposition of: 519,500

 * Shares reported for P&S Capital Partners, LLC reflect shares beneficially owned by a private investment partnership of which P&S Capital Partners, LLC is the General Partner.

^{**} Shares reported for P&S Capital Management, LLC reflect shares beneficially owned by a private investment corporation and shares beneficially owned by a private trust fund. P&S Capital Management, LLC is the Investment Manager of these entities.

^{***} Shares reported for Daniel L. Nir include shares reported for P&S Capital Partners, LLC and P&S Capital Management, LLC, of which Mr. Nir is the Managing Member. Shares reported for Mr. Nir also include shares beneficially owned by a private limited liability company, of which an LLC in which Mr. Nir is a Managing Member is the Investment Manager, and further include shares beneficially owned by two private limited liability companies, of which Mr. Nir is the Investment Manager. Mr. Nir is not the direct owner of any of the shares reported for him in this filing.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

NOT APPLICABLE

THEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON

NOT APPLICABLE

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

NOT APPLICABLE

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

NOT APPLICABLE

ITEM 10. CERTIFICATION

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I hereby certify that the information set forth in this statement is true, complete and correct.

Dated: February 11, 2004

P&S CAPITAL PARTNERS, LLC

By: /s/ Greg Pearson
Greg Pearson, Chief Financial Officer

P&S CAPITAL MANAGEMENT, LLC

By: /s/ Greg Pearson

Greg Pearson, Chief Financial Officer

/s/ Daniel L. Nir -----Daniel L. Nir