

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

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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

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Date of Report  
(Date of earliest  
event reported): January 11, 2011

Hudson Highland Group, Inc.  
(Exact name of registrant as specified in its charter)

Delaware  
(State or other  
jurisdiction of  
incorporation)

0-50129  
(Commission File  
Number)

59-3547281  
(IRS Employer  
Identification No.)

560 Lexington Avenue, New York, New York 10022  
(Address of principal executive offices, including zip code)

(212) 351-7300  
(Registrant's telephone number, including area code)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01.      Other Events.

On January 11, 2011, Hudson Highland Group, Inc. (the “Company”) issued a press release announcing that it reached a settlement with the U.S. Securities and Exchange Commission (“SEC”) regarding a previously disclosed SEC investigation. The Company is filing a copy of such press release as Exhibit 99.1 hereto, which is incorporated by reference herein.

Item 9.01.      Financial Statements and Exhibits.

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Exhibits. The following exhibit is being filed herewith:

(99.1) Press Release of Hudson Highland Group, Inc. dated January 11, 2011.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

HUDSON HIGHLAND GROUP, INC.

Date: January 11, 2011

By: /s/ Latham Williams

Latham Williams  
Senior Vice President, Legal Affairs and  
Administration, Corporate Secretary

**Exhibit  
Number**

(99.1) Press Release of Hudson Highland Group, Inc. dated January 11, 2011.

**For Immediate Release**

Contact: David F. Kirby  
Hudson Highland Group  
212-351-7216  
[david.kirby@hudson.com](mailto:david.kirby@hudson.com)

### **Hudson Highland Group Settles with SEC**

**NEW YORK, NY – January 11, 2011** – Hudson Highland Group (Nasdaq: HHGP) has reached a settlement with the U.S. Securities & Exchange Commission (SEC) regarding a previously disclosed investigation of sales tax issues in its North American subsidiary. Hudson has neither admitted nor denied the findings of the SEC order, but agreed to pay a \$200,000 penalty in conjunction with the settlement.

The SEC order found that Hudson failed to maintain adequate books and records and internal accounting controls to accurately track, calculate and remit amounts due for U.S. state sales tax obligations for a number of years up to 2007. These issues date back prior to the company's 2003 spin off from Monster Worldwide. Hudson settled all sales tax claims, and by the beginning of 2009, paid all related state sales tax due. The staff of the SEC previously advised in August of last year that it did not intend to recommend that the Commission take action in this matter against the company's chief financial officer.

Jon Chait, Hudson Highland Group chairman and CEO, said, "Hudson has fully cooperated with the SEC in its investigation, and in 2006, upon current senior management learning of these sales tax matters, the company implemented a number of related remedial actions and internal control enhancements which have been operating effectively for more than three years. We are pleased to have this entire matter behind the Company and its personnel, and we continue to focus our efforts on behalf of our shareholders, customers and employees."

#### **About Hudson Highland Group**

Hudson Highland Group, Inc. is a leading provider of permanent recruitment, contract professionals and talent management services worldwide. From single placements to total outsourced solutions, Hudson helps clients achieve greater organizational performance by assessing, recruiting, developing and engaging the best and brightest people for their businesses. The company employs approximately 2,000 professionals serving clients and candidates in more than 20 countries. More information is available at [www.hudson.com](http://www.hudson.com).

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