



DIVISION OF  
CORPORATION FINANCE

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

April 25, 2014

Via E-Mail

John K. Wilson, Esq.  
Foley & Lardner LLP  
777 East Wisconsin Avenue  
Milwaukee, WI 53202

**RE: Hudson Global, Inc.  
Definitive Additional Materials  
Filed April 25, 2014  
File No. 000-50129**

Dear Mr. Wilson:

We have reviewed your filings and have the following comment.

1. Please provide support for the following statements: (i) supposed “flaws in [Lone Star’s] analysis,” which suggests Mr. Eberwein does not understand the Company’s business, as it is unclear to what flaws the Company is referring; (ii) how and why Lone Star’s proxy statement is “flawed and misleading,” in that it supposedly “vastly overstates” the Company’s pre-tax losses during Ms. Laing’s tenure; and (iii) how Lone Star’s proxy statement “blatantly misrepresents potential settlement discussions with Hudson’s Board.”

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the participants are in possession of all facts relating to the disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please direct any questions to Nicholas Panos, Senior Special Counsel, at (202) 551-3266 or me at (202) 551-3641.

Sincerely,

/s/ Geoff Kruczek

Geoff Kruczek  
Attorney-Advisor  
Office of Mergers & Acquisitions