



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 27, 2008

**via U.S. mail and facsimile**

William W. Priest, Chief Executive Officer  
Epoch Holding Corporation  
640 Fifth Avenue  
New York, NY 10019

**RE: Epoch Holding Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2007  
Filed September 13, 2007  
File No. 001-09728**

Dear Mr. Priest:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief