



DIVISION OF  
CORPORATION FINANCE

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

*Via U.S. Mail and Facsimile (212/202-4948)*

Mail Stop 4631

February 24, 2010

Adam Borak  
Chief Financial Officer  
Epoch Holding Corporation  
640 Fifth Avenue  
New York, New York 10019

**Re: Epoch Holding Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2009  
Filed September 14, 2009  
File No. 001-09728**

Dear Mr. Borak:

We have completed our review of your Form 10-K for the fiscal year ended June 30, 2009 and related filings and have no further comments at this time.

Sincerely,

Pamela Long  
Assistant Director