

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE

Mail Stop 7010

March 30,

2006

Mr. James R. Buscemi
Chief Financial Officer
Hudson Technologies, Inc.
275 North Middletown Road
Pearl River, New York 10965

RE: Form 10-KSB for the Fiscal Year ended December 31,
2004
Forms 10-QSB for the Fiscal Quarters ended March 31,
2005,
June 30,
2005 and September 30, 2005
File No. 1-13412

Dear Mr. Buscemi:

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

If you have any further questions regarding our review of
your
filings, please
direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or,
in his
absence, to
the Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker
Accounting Branch

Chief