



DIVISION OF
CORPORATION FINANCE

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

February 8, 2011

Mr. James R. Buscemi
Chief Financial Officer
Hudson Technologies, Inc.
1 Blue Hill Plaza, Suite 1541
Pearl River, New York 10965

RE: Hudson Technologies, Inc.
Form 10-K for the Year Ended December 31, 2009
Forms 10-Q for the Periods Ended March 31, 2010, June 30, 2010 and
September 30, 2010
File No. 1-13412

Dear Mr. Buscemi:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker
Accounting Branch Chief