



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2023

Brian F. Coleman  
Chairman and Chief Executive Officer  
Hudson Technologies, Inc.  
300 Tice Boulevard, Suite 290  
Woodcliff Lake, NJ 07677

**Re: Hudson Technologies, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 13, 2023**  
**File No. 333-269221**

Dear Brian F. Coleman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Michael Grunde