Re: Hudson Ltd. Amendment No. 1 to Registration Statement on FormF-1 Response dated January 11, 2018 File No. 333221547

## DearMr. Bartella

We have reviewed your mendeoregistration statement in dhave the following comment In our comment, we may ask you to provide us with information we may better understand your disclosure.

Please respond to this letter amending your registration statement prodviding the requested information f you do not believe our comment applies your facts and circumstances or do not believe an **antre**ent is appropriate, please tell us why in your response.

After reviewingany amendment to your registration statementt**ae**dinformation you provide in response **tb**is comment, we malpaveadditional comments.

## ResponselatedJanuary 11, 2018

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1. Please provide us with your detailed calculations of

Adrian Bartella Hudson Ltd. January 12, 2018 Page2