

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

Hudson Ltd.

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John B. Meade

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January 3, 2018

Re: Hudson Ltd.
Amendment No. 1 to Registration Statement on Form F-1
Filed December 19, 2017
File No. 333-221547

VIA EDGAR AND HAND DELIVERY

Ms. Mara L. Ransom
Office of Consumer Products
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-3628

Dear Ms. Ransom

On behalf of our client, Hudson Ltd. (the "Company") and pursuant to discussions with the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), we hereby submit as Exhibit A hereto for the Staff's review a simplified organizational chart reflecting the Company's reporting structure as of December 31, 2017.

As discussed with members of the Staff, the information below is being provided for your consideration by correspondence due to the Company's and the underwriters' collective desire to provide all information necessary for the Staff to complete its review on a timely basis.

* * *

Please do not hesitate to contact me at (212) 450-4077, (212) 701-5077 (fax) or john.meade@davispolk.com or Yasin Keshvargar at (212) 450-4839, (212) 701-5839 (fax) or yasin.keshvargar@davispolk.com if you have any questions regarding the foregoing or if I can provide any additional information.

Very truly yours,

/s/John B. Meade

John B. Meade

cc: Via E-mail

Adrian Bartella, Chief Financial Officer – Hudson Ltd.

Christian Krämer, Partner – Ernst & Young AG

Craig F. Arcella, Partner – Cravath, Swaine & Moore LLP

Exhibit A

The Company presents below a simplified organizational chart reflecting the Company's reporting structure, starting at the level of the Chief Operating Decision Maker ("CODM") and continuing through the group level management to show Senior Vice Presidents Operations and Executive Vice President ("SVP/EVP Operations"). This chart also includes the specific districts assigned to each SVP/EVP Operations as of December 31, 2017. As described in the Company's correspondence dated January 2, 2018, one SVP Operations retired from the Company effective January 1, 2018 and the districts he was responsible for were allocated to the remaining SVP/EVP Operations in line with the Company's succession planning. The Company further advises the Staff that the number of districts it operates varies from time to time, and, as described more fully in the Company's letter dated January 2, 2018, depends on a number of factors, including the number of concessions the Company operates at any given time.

