



Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017

212 450 4077 tel
212 701 5077 fax
john.meade@davispolk.com

November 8, 2017

CONFIDENTIAL

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"), we are responding to the comments from the staff (the "Staff") of the Securities and Exchange Commission (the "SEC") relating to the Company's amended draft Registration Statement on Form F-1 (the "Registration Statement") contained in the Staff's letter dated November 2, 2017 (the "Staff's Comments"). In response to the comments set forth in the Comment Letter, the Company has revised the Draft Registration Statement and is confidentially submitting a revised draft of the Registration Statement ("Revised Registration Statement") together with this response letter. Amendment No. 2 contains certain additional updates and revisions. We are also sending, under separate cover, a copy of Amendment No. 2 and three marked copies of Amendment No. 2 showing the changes to the Registration Statement.
Cover 20: 2017 Staff's Comments (omitted) by the Staff's Comments are

Ms. Mara L. Ransom
O



Response: In response to the Staff's comment, the Company has revised the disclosure on page F-7 of Amendment No. 2.

Note 19.1.1 Impairment Test of Goodwill, page F-29

7. Your
