

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 1)

Hudson Ltd.
(Name of Issuer)

Class A common shares, par value \$0.001 per share
(Title of Class of Securities)

G 46408103

(CUSIP Number)

David Goldman

GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-9 ⑆ ⑆ ⑆

CUSIP No. G 46408103

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Funds, LLC

I.D. No. 13-4044523

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)
None

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF	:	7	SOLE VOTING POWER
SHARES	:		NONE (Item 5)
BENEFICIALLY	:	8	SHARED VOTING POWER
OWNED	:		NONE
BY EACH	:	9	SOLE DISPOSITIVE POWER
REPORTING	:		NONE (Item 5)
PERSON	:	10	SHARED DISPOSITIVE POWER
WITH	:		NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

NONE (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHS (

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Asset Management Inc.

I.D. No. 13-4044521

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

None

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF	:	7	SOLE VOTING POWER
SHARES	:		NONE (Item 5)
BENEFICIALLY	:	8	SHARED VOTING POWER
OWNED	:		NONE
BY EACH	:	9	SOLE DISPOSITIVE POWER
REPORTING	:		NONE (Item 5)
PERSON	:	10	SHARED DISPOSITIVE POWER
WITH	:		NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

None (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS)

(GRG)

13 PERCENT OF CLASS REPRESENTED BY

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli & Company Investment Advisers, Inc.

I.D. No. 13-3379374

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

None

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF	:	7	SOLE VOTING POWER
SHARES	:		NONE (Item 5)
BENEFICIALLY	:	8	SHARED VOTING POWER
OWNED	:		NONE
BY EACH	:	9	SOLE DISPOSITIVE POWER
REPORTING	:		NONE (Item 5)
PERSON	:	10	SHARED DISPOSITIVE POWER
WITH	:		NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

None (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO, IA

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Investors, Inc.

I.D. No. 13-4007862

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 Source of funds (SEE INSTRUCTIONS)
None

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF

SHARES

BENEFICIALLY

OWNED

BY



SCHEDULE I

Information with Respect to Executive
Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

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The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company Investment Advisers, Inc., G.research, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. 4 h 0 T pAM hi T I ea a T hi oragn q

GGCP, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc.
Matthew R. Gabelli	Vice President – Trading G.research, LLC One Corporate Center Rye, NY 10580
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman Former Vice Chairman and Chief Financial Officer Verizon Communications
Vincent S. Tese	Executive Chairman – FCB Financial Corp
Elisa M. Wilson	Director

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc Gabelli	President

GGCP Holdings LLC

Members:

GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member



Associated Capital Group, Inc.

Directors:

Bruce N. Alpert

Vice President

Bernard Frize

Chief Compliance Officer

Joseph Fernandez

Controller and Financial and Operations Principal

SCHEDULE II
 INFORMATION WITH RESPECT TO
 TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
 SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE (2)
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COMMON STOCK-HUDSON LTD.

GAMCO ASSET MANAGEMENT INC.

12/01/20	349,229-	7.7000
11/30/20	5,114	7.6900
11/05/20	5,593	7.6500

GABELLI & COMPANY INVESTMENT ADVISERS, INC.

GABELLI ASSOCIATES LIMITED II E

12/01/20	111,000-	7.7000
11/05/20	7,400	7.6500

GABELLI ASSOCIATES LIMITED

12/01/20	271,491-	7.7000
11/30/20	17,886	7.6900
11/05/20	15,100	7.6500

GABELLI ASSOCIATES FUND II

12/01/20	71,700-	7.7000
11/30/20	300	7.6900
11/05/20	2,300	7.6500

GABELLI ASSOCIATES FUND

12/01/20	207,300-	7.7000
11/30/20	1,700	7.6900

GABELLI FUNDS, LLC.

THE GDL FUND

12/01/20	191,166-	7.7000
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GABELLI ENTERPRISE M&A FUND

12/01/20	120,000-	7.7000
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GAMCO MERGER ARBITRAGE

12/01/20	483,475-	7.7000
11/05/20	19,607	7.6500

GABELLI ABC FUND

12/01/20	500,000-	7.7000
10/06/20	200,000	7.6500

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.

(3) THE TRANSACTIONS ON 12/01/20 ARE A RESULT OF THE COMPLETION OF THE ACQUISITION OF THE ISSUER BY DUFY AG.