



HUDSON HIGHLAND GROUP

2520043380922

May 11, 2004

Margaretta Noonan
Executive Vice President
Global Human Resources

Via Certified Mail

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue NW
Room N-5644
Washington, D.C. 20210

Re: Hudson Highland Group, Inc. Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

The purpose of this letter is to file a statement with the Secretary of Labor in accordance with Department of Labor Regulation §2520.104-23 which provides for an exemption from the reporting and disclosure provisions of Title I of the Employee Retirement Income Security Act of 1974, as amended, for certain "top-hat" plans.

The name, address and employer identification number for Hudson Highland Group, Inc. (the "Company") are as follows:

Hudson Highland Group, Inc.
Attention: Executive Vice President, Global Human Resources
622 Third Avenue, 38th Floor
New York, New York 10017
EIN: 59-3547281

The Company adopted a Nonqualified Deferred Compensation Plan (the "Plan"), effective May 1, 2004, primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees. It is anticipated that as of May 1, 2004, eighty-two (82) employees of the Company and its affiliates will participate in the Plan.

If you have any questions or require additional information in connection with this letter, please contact me at the address listed above.

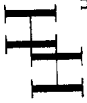
Very truly yours,

Margaretta Noonan

US MAIL



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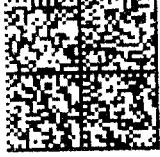


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New York, NY 10017

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