



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 8, 2024

Jiang Hui
Chief Executive Officer
Hudson Acquisition I Corp.
19 West 44th Street
Suite 1001
New York, NY 10036

Re: Hudson Acquisition I Corp.
Form 10-K for the fiscal year ended December 31, 2022
Filed September 27, 2023
File No. 001-41532

Dear Jiang Hui:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction