In the history of economic and political thought, Hume and Rousseau's views of luxury and commercial society have been considered irreconcilable. However, Rousseau's seemingly passing comments on Hume's Political Discourses in the Confessions reveal the former's familiarity with the latter's economic writings. This paper will discuss three possible points on which both Hume and Rousseau's interests might intersect. First, the Scottish philosopher-historian often positively evaluates the peculiar fiscal-military policy of Switzerland, Rousseau's native land, which must have drawn his attention. Second, Rousseau in the "Fragments on Luxury" develops a thought experiment on a drastic change in the quantity of money, which is strikingly similar to Hume's though for different purposes. Third, in his later writings such as the Constitutional Plan for Corsica and the Considerations on the Government of Poland, Rousseau concedes that a certain type of luxury should be encouraged to promote industry in a Hume-like tone.