



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

October 25, 2016

Via E-mail

Mr. David Lawrence
Chief, Business Operations and Principal Accounting Officer
Acorda Therapeutics, Inc.
420 Saw Mill River Road
Ardsley, NY 10502

**Re: Acorda Therapeutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed February 29, 2016
Form 8-K, Item 2.02
Furnished April 28, 2016
File No. 000-50513**

Dear Mr. Lawrence:

We have completed our review of your filings. 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,

/s/ Sharon M. Blume

Sharon M. Blume
Accounting Branch Chief
Office of Healthcare and Insurance