

Mail Stop 6010

February 4, 2008

David Lawrence
Chief Financial Officer
Acorda Therapeutics, Inc.
15 Skyline Drive
Hawthorne, NY 10532

**Re: Acorda Therapeutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
File No. 000-50513**

Dear Mr. Lawrence:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director