



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

June 26, 2008

Paul Campbell
Interim Chief Financial Office
eMagin Corporation
10500 NE 8th Street, Suite 1400
Bellevue, Washington 98004

Re: eMagin Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed April 14, 2008
File No. 1-15751

Dear Mr. Campbell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief