



DIVISION OF
CORPORATION FINANCE

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

July 2, 2020

Mark Koch
Chief Financial Officer
EMAGIN CORP
700 South Drive, Suite 201
Hopewell Junction, NY 12533

Re: EMAGIN CORP
Registration Statement on Form S-3
Filed June 26, 2020
File No. 333-239441

Dear Mr. Koch:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing