

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 2, 2008

Mr. Michael R. Garone  
Chief Financial Officer  
Emisphere Technologies, Inc.  
765 Old Saw Mill River Road  
Tarrytown, New York 10591

Re: **Emisphere Technologies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 1-10615**

Dear Mr. Garone:

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

Sincerely,

Joel Parker  
Branch Chief