

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**February 10, 2012**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Emisphere Technologies, Inc.**

**File No. 000-17758 - CF# 27833**

---

Emisphere Technologies, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K/A filed on January 19, 2012.

Based on representations by Emisphere Technologies, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.82                      through January 19, 2015

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Jeffrey P. Riedler  
Assistant Director