

# ACORDA THERAPEUTICS INC

## FORM RW

(Withdrawal of Registration Statement)

Filed 01/16/04

Address	420 SAW MILL RIVER ROAD ARDSLEY, NY 10502
Telephone	914-347-4300
CIK	0001008848
Symbol	ACOR
SIC Code	2836 - Biological Products, Except Diagnostic Substances
Industry	Biotechnology & Drugs
Sector	Healthcare
Fiscal Year	12/31

[Acorda Therapeutics, Inc. Letterhead]

January 16, 2004

EDGAR Operations Branch

# Securities and Exchange Commission

450 Fifth Street, NW

Washington, DC 20549

**RE: WITHDRAWAL REQUEST**

Ladies and Gentlemen:

We hereby request the immediate withdrawal of the Form S-1, and all amendments thereto, initially filed with the Commission on September 29, 2003 on behalf of Acorda Therapeutics, Inc. (SEC File No. 333-109199).

There were no securities sold pursuant to the Registration Statement. The registrant is applying for withdrawal because it may pursue a private placement in reliance upon Rule 155(c) of the Securities Act of 1933, as amended.

If you have any questions concerning this request for withdrawal, please contact the undersigned at 914-347-4300.

Sincerely,

*/s/ Ron Cohen*

*Acorda Therapeutics, Inc.*