

Edgar Filing: EMISPHERE TECHNOLOGIES INC - Form RW

EMISPHERE TECHNOLOGIES INC

Form RW

March 03, 2005

765 Old Saw Mill River Road Tarrytown, New York 10591

VIA EDGAR

Securities and Exchange Commission

450 Fifth Street, NW

Washington, DC 20549-0306

March 3, 2005

Re: Emisphere Technologies, Inc.
Registration Statement on Form S-3 (File No. 333-122443)
Request for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act of 1933, as amended, Emisphere Technologies, Inc. (the Company) hereby makes application to withdraw its Registration Statement on Form S-3, File Number 333-122443 (the Filing) which was filed with the Securities and Exchange Commission (the Commission) by the Company on February 1, 2005. The Filing was filed under the incorrect form type, Form S-3, instead of the intended form type, Form S-3/A. No securities have been sold in connection with the offering. Accordingly, the Company requests that the Commission consent to this application and issue an order granting the withdrawal of the Filing as soon as possible.

Should you have any questions regarding this matter, please contact the Company's legal counsel, Robert Cantone of Proskauer Rose LLP, at (212) 969-3000.

Respectfully submitted,

EMISPHERE TECHNOLOGIES, INC.

By: /s/ ELLIOT M. MAZA

Name: Elliot M. Maza

Title: Chief Financial Officer