EMISPHERE TECHNOLOGIES INC

Form 8-K September 25, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425) [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b)) [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

September 25, 2007

Emisphere Technologies, Inc.

(Exact name of registrant as specified in its charter)

Delaware	1-10615	13-3306985
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
765 Old Saw Mill River Road, Tarrytown, New York		10591
(Address of principal executive offices)		(Zip Code)
Registrant s telephone number, including are	ea code:	914-347-2220
	Not Applicable	
Former name	or former address, if changed since l	ast report
Check the appropriate box below if the Form 8-K filing it the following provisions:	is intended to simultaneously satisfy	the filing obligation of the registrant under any c

Top of the Form Item 8.01 Other Events.

On September 25, 2007, Emisphere Technologies, Inc. (the "Company") issued a press release announcing that it has agreed to accept \$18 million from Eli Lilly and Company to settle pending litigation between the two companies. A copy of the press release is furnished herewith and is incorporated by reference herein as Exhibit 99.1

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Emisphere Technologies, Inc.

September 25, 2007 By: Michael R. Garone

Name: Michael R. Garone Title: Chief Financial Officer

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Exhibit Index

Exhibit No.	Description
99.1	Press Release of EmisphereTechnologies Inc., dated September 25, 2007