

ACORDA THERAPEUTICS INC
Form 8-K
February 23, 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): February 23, 2007

Acorda Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

000-50513

(Commission
File Number)

13-3831168

(I.R.S. Employer
Identification No.)

**15 Skyline Drive, Hawthorne,
NY**

(Address of principal executive
offices)

10532

(Zip Code)

(914) 347-7400

Registrant's telephone number, including area code:

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01. Other Events.

On February 23, 2007, Acorda Therapeutics, Inc. (the Registrant) issued a press release, a copy of which is attached as Exhibit 99.1 to this Current Report on Form 8-K, and incorporated by reference into this Item 8.01. A copy of the Registrant's response referenced in the press release is attached as Exhibit 99.2 to this Current Report on Form 8-K, and incorporated by reference into this Item 8.01.

The information in this Item 8.01 of Form 8-K (including Exhibits 99.1 and 99.2) shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

99.1 Press Release dated February 23, 2007

99.2 Letter from the Registrant to Third Point LLC dated February 23, 2007

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.

Acorda Therapeutics, Inc.

February 23, 2007

By: */s/ David Lawrence*
Name: David Lawrence, M.B.A.
Title: Chief Financial Officer

Exhibit Index

Exhibit No.	Description
--------------------	--------------------

99.1	Press Release dated February 23, 2007
------	---------------------------------------

99.2	Letter from the Registrant to Third Point LLC dated February 23, 2007
------	---
