



February 28, 2007

By Federal Express

Minnesota Board of Pharmacy
2829 University Avenue Southeast
Suite 530
Minneapolis, MN 55414-3251

Re: Minnesota Statute § 151.461

To Whom It May Concern:

I am writing on behalf of Acorda Therapeutics, Inc. ("Acorda") to file the annual report (the "Annual Report") pursuant to Minnesota Statute § 151.461 (the "Minnesota Law"). Acorda has completed the Annual Report based upon its good faith understanding of the requirements of the Minnesota Law.

Please contact me if you have any questions.

Regards,

A handwritten signature in cursive script that reads "John Librie".

John Librie
Vice President, Sales & Marketing

ATTACHMENT TO MINNESOTA REPORTING FORM

NAME OF MANUFACTURER: Acorda Therapeutics, Inc.

ADDRESS: 15 Skyline Drive
Hawthorne, NY 10532

**MN BOARD OF PHARMACY
LICENSE NUMBER:** 361531-1

NAME OF PRACTITIONER	ADDRESS OF PRACTITIONER	VALUE OF PAYMENT	TYPE OF PAYMENTS
Schapiro Center for MS (Randall Schapiro, MD)	4225 Golden Valley Rd. Golden Valley, MN 55422	\$52,891.25	Services in connection with the conduct of Acorda Therapeutics' MS-F203 EXT Study ("Open-Label Extension Study to Evaluate the Safety, Tolerability and Activity of Oral Fampridine-SR in Subjects with Multiple Sclerosis who Participated in the MS-F203 Trial")
Randall Schapiro, MD	4225 Golden Valley Rd. Golden Valley, MN 55422	\$1,500.00	Consulting/speaker's services