



CONFIDENTIAL COMMERCIAL INFORMATION AND TRADE SECRETS

April 30, 2009

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:

On behalf of Acorda Therapeutics ("Acorda"), I am submitting the enclosed compliance form as required under Minnesota Statute 151.47 of the Wholesale Drug Distribution Licensing Act and additional listing of certain expenditures. The enclosures are based upon a good faith understanding of the applicable statutory and regulatory requirements as of the date of this submission.

Please note that this letter and the enclosures contain confidential trade secrets and business information exempt from disclosure under Exemption 4 of the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552(b)(4), and similar state Freedom of Information statutes. Accordingly, in the event that this letter, report, or any portion thereof, is or becomes the subject of a request for a disclosure, including a request under FOIA or a similar state statute, Acorda would appreciate prompt written notice of the request as well as a reasonable period of time in which to object to the request.

Please contact me if you have any questions.

Regards,

A handwritten signature in blue ink that reads "Chris E. Benecchi".

Christopher Benecchi
Senior Director, Marketing

Enclosures