ACORDA THERAPEUTICS INC Form 10-Q/A July 20, 2011

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

# FORM 10-Q/A Amendment No. 1

X QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2011

OR

o TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to Commission File Number 000-50513

#### ACORDA THERAPEUTICS, INC.

(Exact name of registrant as specified in its charter)

Delaware (State of Incorporation)

13-3831168 (I.R.S. Employer Identification Number)

15 Skyline Drive Hawthorne, New York 10532 (914) 347-4300

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes x No o

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T ( $\S$  232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes x No o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer x Accelerated filer o Non-accelerated filer o Smaller Reporting Company o

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes o No x

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class
Common Stock, \$0.001 par value per share

Outstanding at April 30, 2011 39,461,985 shares

#### **Explanatory Note**

Acorda Therapeutics, Inc. is filing this Amendment No. 1 on Form 10-Q/A (this "Amendment") to its Form 10-Q for the quarter ended March 31, 2011, which was originally filed with the Securities and Exchange Commission on May 9, 2011 (the "Original Filing") to update certain exhibits that were filed with the Original Filing. Except as otherwise stated herein, no other information contained in the Original Filing is being updated by this Amendment, and no disclosures have been updated in this Amendment to reflect events that occurred since the filing of the Original Filing.

#### Item 6. Exhibits

- Amended and Restated License Agreement, dated September 26, 2003, by and between the Registrant and Elan Corporation, plc.
- 10.41 License Agreement, dated as of December 19, 2003, by and among the Registrant, Cambridge University Technical Services Limited, and King's College London.
- 10.59\*† Development and Supplemental Agreement between Elan Pharma International Limited and the Registrant dated January 14, 2011.
- 10.60\*† Amendment #1 to License Agreement among the Registrant, Cambridge Enterprise Limited (formerly Cambridge University Technical Services Limited), and Kings College London dated as of March 4, 2011.
- 31.1†† Certification by the Chief Executive Officer pursuant to Rule 13a-14(a) under the Securities Exchange Act of 1934.
- 31.2†† Certification by the Chief Financial Officer pursuant to Rule 13a-14(a) under the Securities Exchange Act of 1934.
- 32.1† Certification by the Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
- 32.2† Certification by the Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
- 101.INS\*\*†XBRL Instance Document
- 101.SCH\*\*\*XBRL Taxonomy Extension Schema Document
- 101.CAL\*\*\*XBRL Taxonomy Extension Calculation Linkbase Document
- 101.LAB\*\*XBRL Taxonomy Extension Label Linkbase Document
- 101.PRE\*\* XBRL Taxonomy Extension Presentation Linkbase Document
- \* Portions of this exhibit were redacted pursuant to a confidential treatment request filed with the Secretary of the Securities and Exchange Commission pursuant to Rule 24b-2 under the Securities Exchange Act of 1934, as amended.
- \*\* In accordance with Regulation S-T, the XBRL-related information in Exhibit 101 to the Original Filing shall be deemed to be "furnished" and not "filed."
- † Previously filed with the Original Filing.
- †† Required certifications pursuant to Rule 13a-14(a) were previously filed with the Original Filing. This Amendment No. 1 on Form 10-Q/A includes additional certifications required pursuant to Rule 13a-14(a), reflecting the content of this Amendment No. 1 on Form 10-Q/A.

#### **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 thereunto duly authorized.

Acorda Therapeutics, Inc.

Date: July 20, 2011

By: /s/ Ron Cohen

Ron Cohen, M.D.

President, Chief Executive Officer and

Director

(Principal Executive Officer)

By: /s/ David Lawrence

David Lawrence, M.B.A. Chief Financial Officer

Date: July 20, 2011 (Principal Financial and Accounting Officer)

## Exhibit Index

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