July 7, 2006

By Facsimile and U.S. Mail

Geoffrey P. Jurick
Chairman of the Board, Chief
Executive Officer and President
Emerson Radio Corp.
Nine Entin Road
Parsipanny, NJ 07054

Re: Emerson Radio Corp.

Form 10-K for Fiscal Year Ended March 31, 2005

Filed June 29, 2005

Form 10-Q for Fiscal Quarter Ended December 31, 2005

Filed February 15, 2006

File No. 1-07731

Dear Mr. Jurick:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief