



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 4, 2009

Mr. Greenfield Pitts
Chief Financial Officer
Emerson Radio Corp.
9 Entin Road
Parsippany, NJ 07054

**RE: Emerson Radio Corp.
Form 10-K for Fiscal Year Ended March 31, 2008
Filed July 11, 2008**

**Form 10-K for Fiscal Year Ended March 31, 2009
Filed July 14, 2009**

**Form 10-Q for Fiscal Period Ended June 30, 2009
Filed August 19, 2009**

**Form 10-Q for Fiscal Period Ended September 30, 2009
File No. 001-07731**

Dear Mr. Pitts:

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

Sincerely,

Larry Spirgel
Assistant Director