

EMAGIN CORP  
Form RW  
December 28, 2007

**eMagin Corporation**  
10500 N.E. 8<sup>th</sup> Street, Suite 1400,  
Bellevue, WA 98004

December 26, 2007

VIA ELECTRONIC SUBMISSION

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: eMagin Corporation (the "Company")  
Registration Statement on Form S-1  
Filed August 24, 2007 as amended on November 5, 2007  
File No. 333-145697

Ladies and Gentlemen:

The Company previously filed the above-referenced Form S-1 registration statement and hereby request that such registration statement be withdrawn at your earliest convenience. No securities were offered or sold pursuant to this registration statement. Please apply the Company's filing fee to its account with the SEC.

If you have any questions concerning this matter, please contact the, Richard A. Friedman, Esq., of Sichenzia Ross Friedman Ference LLP, the Company's attorneys, at (212) 930-9700.

Thank you for your assistance in this matter.

eMagin Corporation

By:

/s/ K.C. Park

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K.C. Park  
Interim Chief Executive Officer