

EMERSON RADIO CORP  
Form 8-K  
March 30, 2010

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 8-K  
CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934  
Date of Report (Date of earliest event reported): March 24, 2010  
EMERSON RADIO CORP.  
(Exact Name of Registrant as Specified in Charter)**

Delaware

001-07731

22-3285224

(State or Other  
Jurisdiction of  
Incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

85 Oxford Drive, Moonachie, New Jersey

07074

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (973) 884-5800

Not Applicable

(Former Address, if changed since Last Report) (Zip Code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 7.01. Regulation FD.**

Emerson Radio Corp. (the Company ) is furnishing herewith as Exhibit 99.1 a copy of the letter that was sent to stockholders in conjunction with the payment of the extraordinary dividend.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

| <b>Exhibit Number</b> | <b>Description</b>                           |
|-----------------------|--|
| 99.1                  | Letter to stockholders dated March 24, 2010. |

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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**EMERSON RADIO CORP.**

By: /s/ Greenfield Pitts  
Greenfield Pitts  
Chief Financial Officer

Dated: March 30, 2010