

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 10, 2007

Mr. Michael G. McGuinness  
Chief Financial Officer  
Manhattan Pharmaceuticals, Inc.  
810 Seventh Avenue, 4<sup>th</sup> Floor  
New York, NY 10019

**Re: Manhattan Pharmaceuticals, Inc.  
Form 10-QSB for the Quarterly Period Ended June 30, 2006  
File No. 001-32639**

Dear Mr. McGuinness:

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

Sincerely,

Kevin Woody  
Branch Chief