

Via Facsimile and U.S. Mail  
Mail Stop 4720

January 27, 2010

Michael G. McGuinness  
Chief Operating and Financial Officer  
Manhattan Pharmaceuticals, Inc.  
48 Wall Street  
New York, NY 10005

**Re: Manhattan Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File Number: 001-32639**

Mr. McGuinness:

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

Sincerely,

Joel Parker  
Accounting Branch Chief