



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

DIVISION OF  
CORPORATION FINANCE

March 21, 2011

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

**Re: Manhattan Pharmaceuticals, Inc.  
Schedule 14A  
Filed March 1, 2011  
File No. 001-32639**

Dear Mr. McGuinness:

We have completed our review of your response letter dated March 14, 2011 and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director