

Mail Stop 4561

March 23, 2009

Mr. Peter F. Sinisgalli
Chief Executive Officer
Manhattan Associates Inc.
2300 Windy Ridge Parkway, Suite 1000
Atlanta, GA 30339

**Re: Manhattan Associates Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 25, 2007
Definitive Proxy Statement
Filed April 29, 2008
File No. 000-23999**

Dear Mr. Sinisgalli:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng
Attorney-Advisor

cc: Via Facsimile (404) 541-3188
David M. Eaton Esq.
Kilpatrick Stockton LLP