FORM 3

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

## INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL								
OMB Number:	3235-0104							
Estimated average burden								
hours per response	0.5							

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person*  ABEL DOUGLAS  2. Date of Event Requiring Statement (Month/Day/Year) 04/01/2005			nent	3. Issuer Name and Ticker or Trading Symbol  MANHATTAN PHARMACEUTICALS INC [ MHTT ]							
(Last) 810 SEVENTI (Street) NEW YORK (City)		(Middle) 4TH FLOOR  10019 (Zip)				ationship of Reporting Perso c all applicable) Director Officer (give title below) President and (	10% Own Other (spe below)	er	(Mon	nth/Day/Year)  dividual or Joint icable Line)  Form filed by	Ate of Original Filed  //Group Filing (Check  by One Reporting Person  by More than One  berson
Table I - Non-Derivative Securities Beneficially Owned											
1. Title of Security (Instr. 4)						unt of Securities ially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)		
Common Stock						0	D				
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)											
1. Title of Derivative Security (Instr. 4)  2. Date Exercis Expiration Date (Month/Day/Ye		ate	and 3. Title and Amount of So Underlying Derivative Se		ity (Instr. 4) Conv		ersion ercise	5. Ownership Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)		
			Date Exercisable	Expiration Date	on Title	÷	Amount or Number of Shares	Price of Deriva	tive	Direct (D) or Indirect (I) (Instr. 5)	

Explanation of Responses:

/s/ Douglas Abel

04/25/2005

\*\* Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

 $<sup>^{\</sup>star}$  If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

<sup>\*\*</sup> Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).