

**Manhattan Pharmaceuticals, Inc.**  
**48 Wall Street**  
**New York, NY 10005**

April 15, 2009

VIA EDGAR  
Securities and Exchange Commission  
100 F Street, N.W.  
Washington, D.C. 20549

**Re: Manhattan Pharmaceuticals, Inc. (the "Company")**  
**Registration Statement on Form S-1 (File No. 333- 333-157470)**

Ladies and Gentlemen:

In connection with the above-captioned registration statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), the Company hereby requests that the effective date of the above-mentioned registration statement be accelerated to 4:30 p.m. (New York time) on Friday, April 17, 2009, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

**MANHATTAN PHARMACEUTICALS, INC.**

By: /s/ Michael McGuinness

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Michael McGuinness

Chief Financial Officer and Chief Operating Officer

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