UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549 Notice of Effectiveness

Effectiveness Date: May 15, 2009

Accession Number: 0001144204-09-024114

Submission Type: POS AM

CIK: <u>0001001316</u>

Company Name: MANHATTAN PHARMACEUTICALS INC

File Number: <u>333-150580</u>