

Mail Stop 4720

October 28, 2009

Mr. Michael G. McGuinness
Chief Financial Officer
Manhattan Pharmaceuticals, Inc.
48 Wall Street, 11th Floor
New York, New York 10005

**Re: Manhattan Pharmaceuticals, Inc.
Schedule 14A
Filed September 29, 2009
Revised Schedule 14A
Filed October 28, 2009
File No. 001-32639**

Dear Mr. McGuinness:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Anthony O. Pergola
Lowenstein Sandler PC
65 Livingston Avenue
Roseland, New Jersey 07068
Fax: 973.597.2445