

Via Facsimile and U.S. Mail
Mail Stop 6010

January 10, 2007

Mr. Michael G. McGuinness
Chief Financial Officer
Manhattan Pharmaceuticals, Inc.
810 Seventh Avenue, 4th Floor
New York, NY 10019

Re: Manhattan Pharmaceuticals, Inc.
Form 10-QSB for the Quarterly Period Ended June 30, 2006
File No. 001-32639

Dear Mr. McGuinness:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief