

Room 4561

June 4, 2007

Mr. Peter F. Sinisgalli  
Chief Executive Officer,  
President and Director  
Manhattan Associates Inc.  
2300 Windy Ridge Parkway, Suite 700  
Atlanta, GA 30339

**Re: Manhattan Associates Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 13, 2007  
Form 8-K Filed February 7, 2007  
File No. 000-23999**

Dear Mr. Sinisgalli:

We have completed our review of your Form 10-K for the year ended December 31, 2006 and have no further comments at this time.

Very truly yours,

Mark Kronforst  
Accounting Branch Chief