UNITED STATES

## SECURITIES AND EXCHANGE COMMISSION

 WASHINGTON, D.C. 20549DIVISION OF
CORPORATION FINANCE
June 11, 2015

Mr. Eddie Capel<br>President, Chief Executive Officer and Director<br>Manhattan Associates, Inc.<br>2300 Windy Ridge Parkway, Tenth Floor<br>Atlanta, Georgia 30339<br>Re: Manhattan Associates, Inc.<br>Form 10-K for the Fiscal Year Ended December 31, 2014<br>Filed February 5, 2015<br>File No. 000-23999

Dear Mr. Capel:
We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,
/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director

