



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 13, 2019

Emmanuel Tsoupanarias  
Chief Executive Officer  
Manhattan Scientifics, Inc.  
244 Fifth Ave, Suite 2341  
New York, NY 10001

**Re: Manhattan Scientifics, Inc.  
Amendment No. 1 to Form 8-K  
Exhibit Nos. 10.1, 10.2, 10.3 and 10.4  
Filed May 8, 2019  
File No. 000-28411**

Dear Mr. Tsoupanarias:

You have redacted information from the exhibits identified above asserting that the redacted information is not material and would cause competitive harm if publicly disclosed. For us to assess your compliance with the form requirements, please supplementally provide us, within five business days, with an unredacted paper copy (marked to show where you have redacted information in your public filing) of the exhibits identified above.

Please submit your response only to the address presented below. Given your conclusion that public disclosure of this information would cause you competitive harm, do not respond by submitting correspondence on EDGAR, sending a response by email or by sending your response to a Division staff member. You may wish to consider submitting your response in compliance with Rule 83 to protect it from public access while the materials are in our possession. If you request us to do so in accordance with Rule 418 or Rule 12b-4, we will destroy your supplemental submissions in connection with this compliance review when we conclude our assessment. In the absence of a request to destroy or return your supplemental materials, we will retain them in accordance with our record retention protocols.

To protect the confidentiality of your response, send it to:

Office of Disclosure Support, Mail Stop 4561  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

We will notify you of any comments we may have or that we have concluded our assessment of your compliance with the form.

Emmanuel Tsoupanarias  
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If you have any questions, please contact us at [RedactedExhibits@sec.gov](mailto:RedactedExhibits@sec.gov). Include only your contact information in the email and your examiner will call you. Do not include or discuss any confidential information in your email.

Sincerely,

Division of Corporation Finance