



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

DIVISION OF  
CORPORATION FINANCE

October 10, 2019

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

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance