



DIVISION OF
CORPORATION FINANCE

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

April 3, 2019

Michael Castagna
Chief Executive Officer
MannKind Corporation
30930 Russell Ranch Road, Suite 300
Westlake Village, CA 91362

**Re: MannKind Corporation
Registration Statement on Form S-3
Filed March 29, 2019
File No. 333-230633**

Dear Dr. Castagna:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Carlos Ramirez, Esq.