

Item 8.01. Other Events.

On April 28, 2006, Manhattan Pharmaceuticals, Inc. issued a press release announcing the status of the development of its product candidates Oleoyl-estrone and PTH(1-34). The press release is attached to this Current Report as Exhibit 99.1 and incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits. The following exhibit is filed herewith.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release dated April 28, 2006.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**MANHATTAN PHARMACEUTICALS,
INC.**

Date: May 1, 2006

By: /s/ Nicholas J.
Rossettos
Nicholas J. Rossettos
Chief Financial Officer

EXHIBIT INDEX

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