MANHATTAN PHARMACEUTICALS INC Form 8-K May 01, 2006

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

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): April 28, 2006

Manhattan Pharmaceuticals, Inc.

(Exact name of registrant as specified in its charter)

Delaware 001-32639 36-3898269	Delaware	001-32639	36-3898269
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other	(Commission File Number)	(IRS Employer
jurisdiction of incorporation)	I	Identification No.)

810 Seventh Avenue, 4th Floor	10019
(Address of principal executive offices)	(Zip Code)

(212) 582-3950

(Registrant's telephone number, including area code)

Not applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- [] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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.

Exhibit
No.Description99.1Press release dated April 28, 2006.

By:

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

<u>/s/ Nicholas J.</u> <u>Rossettos</u> Nicholas J. Rossettos Chief Financial Officer

EXHIBIT INDEX

<u>Exhibit</u> <u>Description</u>

99.1 Press release dated April 28, 2006.