

MANHATTAN PHARMACEUTICALS INC  
Form 10-Q/A  
September 14, 2011

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 10-Q/A  
(Amendment No. 1)

x QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended June 30, 2011

OR

.. TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 001-32639

Manhattan Pharmaceuticals, Inc.  
(Exact Name of Registrant as Specified in Its Charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

36-3898269  
(I.R.S. Employer Identification No.)

48 Wall Street, New York, New York 10005  
(Address of principal executive offices)

(212) 582-3950  
(Issuer's telephone number)

Check whether the issuer: (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes x No ..

Indicate by check mark whether the registrant has submitted and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes x No ..

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company x

.. .. ..

Indicate by check mark whether the registrant is a shell company (as defined by Rule 12b-2 of the Exchange Act).  
Yes  No

As of August 9, 2011 there were 2,595,866 shares of the issuer's common stock, \$.001 par value, outstanding.

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EXPLANATORY NOTE

The sole purpose of this Amendment No. 1 (the “Amendment”) to Manhattan Pharmaceuticals, Inc.’s Quarterly Report on Form 10-Q (the “Form 10-Q”) for the period ended June 30, 2011, as filed with the Securities and Exchange Commission on August 15, 2011 (the “Original Filing”), is to furnish Exhibit 101 to the Form 10-Q in accordance with Rule 405 of Regulation S-T. This amendment revises the exhibit index included in Part II, Item 6 of the Original Filing and includes Exhibit 101 formatted in XBRL (eXtensible Business Reporting Language) as an exhibit to the Amendment.

No other changes have been made to the Original Filing. This amendment does not reflect events that may have occurred subsequent to the date of the Original Filing, and does not modify or update in any way disclosures made in the Original Filing. Accordingly, this Amendment should be read in conjunction with the Original Filing.

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Part II – Other Information

Item 6. Exhibits

| Exhibit No. | Description  |
|-------------|--|
| 31.1        | Certification of Principal Executive and Financial Officer *   |
| 32.1        | Certifications of Principal Executive and Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. * |
| 101.INS     | XBRL Instance Document **  |
| 101.SCH     | XBRL Schema Document **  |
| 101.CAL     | XBRL Calculation Linkbase Document **  |
| 101.DEF     | XBRL Definition Linkbase Document **   |
| 101.LAB     | XBRL Label Linkbase Document **  |
| 101.PRE     | XBRL Presentation Linkbase Document **   |

\* Filed as an exhibit to the Original Form 10-Q for the quarter ended June 30, 2011, filed on August 15, 2011.

\*\* Pursuant to Rule 405 of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of section 18 of the Securities Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

SIGNATURES

In accordance with the requirements of the Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MANHATTAN PHARMACEUTICALS, INC.

Date: September 14, 2011

By: /s/ Michael G. McGuinness  
Michael G. McGuinness  
Principal Executive Officer

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