SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G (RULE 13D-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13D-1(B)(C), AND (D) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13D-2(B) (AMENDMENT NO. ____)(1)

(Title of Class of Securities)

562750 10 9

(CUSIP Number)

DECEMBER 31, 2000 ------(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[] 1Rule 13d-1(b)
[] 2Rule 13d-1(c)
[X] 3Rule 13d-1(d)

(1) The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for purpose of Section 18 of the Securities Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes.)

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CUSIP No.	562750 10 9	13G	Page 2	of 6 Pages
1.	NAMES OF REPORTING PERSONS			
	I.R.S. IDENTIFICATION NO. OF	ABOVE PERSONS	(ENTITIES ONLY)	
	PONNAMBALAM MUTHIAH			
2.	CHECK THE APPROPRIATE BOX II	' A MEMBER OF A	GROUP*	(a)[]4
				(/[]]

					(
3.	SEC USE ONLY				
4.	CITIZENSHIP OR 1	PLACE OF (ORGANIZATION		
	U.S. CITIZEN				
UMBER OF	SHARES ALLY OWNED	5.	SOLE VOTING PO 2,253,696(1)		
Y EACH F ERSON WI	REPORTING TH	6.	SHARED VOTING : -0-	POWER	
		7.	SOLE DISPOSITI 2,253,696(1)	VE POWER	
		8.	SHARED DISPOSI -0-	TIVE POWER	
9.	AGGREGATE AMOUN 2,253,696(1)	r benefic:	IALLY OWNED BY EA	CH REPORTING PER:	50N
10.	CHECK BOX IF TH CERTAIN SHARES*	E AGGREGA	TE AMOUNT IN ROW	(9) EXCLUDES	[]6
11 .	PERCENT OF CLASS 8.6%	S REPRESED	NTED BY AMOUNT IN	ROW 9	
12.	TYPE OF REPORTIN	NG PERSON	*		
or the k wnership	it of Mr. Muthiah penefit of his mino of the shares he rest held by the tr	or childre ld by the	en. Mr. Muthiah d limited partners	isclaims benefic hip which are al	ial locable to
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USIP No.	562750 10 9		13G	Page 3 of	f 6 Pages
FEM 1(A)	. NAME OF I	ISSUER:			
	Manhattar	n Associat	tes, Inc.		
TEM 1(B)	. ADDRESS (OF ISSUER	'S PRINCIPAL EXEC	UTIVE OFFICES:	
		dy Ridge 1 GA 30339	Parkway, Suite 70 9	0	
TEM 2(A)	. NAME OF 1	PERSON FI	LING:		
	Ponnambal	lam Muthia	ah		
TEM 2(B)	. ADDRESS (OF PRINCI	PAL BUSINESS OFFI	CE OR, IF NONE, 1	RESIDENCE:
	2300 Wind	dy Ridge 1	Parkway, Suite 70	0	

(b)[]5

	Atlanta,	GA 30339					
ITEM 2(C).	CITIZENS	SHIP:					
U.S. Cit:		izen					
ITEM 2(D).	TITLE OF	F CLASS OF SECURITIES:					
	Common S	Common Stock, \$.01 par value per share					
ITEM 2(E).	CUSIP NUMBER:						
	562750 1	562750 10 9					
ITEM 3.		STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR OR (C), CHECK WHETHER THE PERSON FILING IS A:					
(a)	[]	Broker or dealer registered under Section 15 of the Exchange Act.					
(b)	[]	Bank as defined in Section 3(a)(6) of the Exchange Act.					
(c)	[]	Insurance Company as defined in Section 3(a)(19) of the Exchange Act.					
(d)	[]	Investment Company registered under Section 8 of the Investment Company Act.					
(e)	[]	An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E).					
(f)	[]	An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F).					
(g)	[]	A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G).					
(h)	[]	A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.					
(i)	[]	A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of Investment Company Act.					

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	(j)	[]	Group,	in acco	rdance wi	ith R	ule 13d	l-1(b)	(1)(i	i)(J).
	If this []	statement	is fil	ed pursu	ant to Ru	ule 1	3d-1(c)	, che	ck th	is box.
		Not appl	icable							
ITEM 4.		OWNERSHI	P.							
PROVIDE THE FOLLOWING INFORMATION REGARDING THE AGGREGATION NUMBER AND PERCENTAGE OF THE CLASS OF SECURITIES OF THE ISSUER DEFINED IN ITEM 1.										
		(a)	Amount	Benefic	ially Own	ned:	2,253,6	96(1)		
		(b)	Percen	t of Cla	ss: 8.6%	00				

(c) Number of shares as to which such person has:

- (i) Sole power to vote or to direct the vote: 2,253,696(1)
- (ii) Shared power to vote or to direct the vote: -0-
- (iii) Sole power to dispose or to direct the disposition of: 2,253,696(1)
- (iv) Shared power to dispose or to direct the disposition of: -0-

(1) Includes 1,567,452 shares held by a limited partnership controlled by Mr. Muthiah, the 99% limited partnership interest of which is owned by a trust for the benefit of Mr. Muthiah's descendants, and 12,000 shares held by Mr. Muthiah for the benefit of his minor children. Mr. Muthiah disclaims beneficial ownership of the shares held by the limited partnership which are allocable to the interest held by the trust and the shares held for the benefit of his children.

Instruction. For computations regarding securities which represent a right to acquire an underlying security, see Rule 13d-3(d)(1).

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

IF THIS STATEMENT IS BEING FILED TO REPORT THE FACT THAT AS OF THE DATE HEREOF THE REPORTING PERSON HAS CEASED TO BE THE BENEFICIAL OWNER OF MORE THAN FIVE PERCENT OF THE CLASS OF SECURITIES, CHECK THE FOLLOWING [].

INSTRUCTION. DISSOLUTION OF A GROUP REQUIRES A RESPONSE TO THIS ITEM.

Not Applicable.

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

IF ANY OTHER PERSON IS KNOWN TO HAVE THE RIGHT TO RECEIVE OR THE POWER TO DIRECT THE RECEIPT OF DIVIDENDS FROM, OR THE PROCEEDS FROM THE SALE OF, SUCH SECURITIES, A STATEMENT TO THAT EFFECT SHOULD BE INCLUDED IN RESPONSE TO THIS ITEM AND, IF SUCH INTEREST RELATES TO MORE THAN FIVE PERCENT OF

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THE CLASS, SUCH PERSON SHOULD BE IDENTIFIED. A LISTING OF THE SHAREHOLDERS OF AN INVESTMENT COMPANY REGISTERED UNDER THE INVESTMENT COMPANY ACT OF 1940 OR THE BENEFICIARIES OF AN EMPLOYEE BENEFIT PLAN, PENSION FUND OR ENDOWMENT FUND IS NOT REQUIRED.

Not applicable.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY.

IF A PARENT HOLDING COMPANY HAS FILED THIS SCHEDULE, PURSUANT TO RULE 13D-1(B)(II)(G), SO INDICATE UNDER ITEM 3(G) AND ATTACH AN EXHIBIT STATING THE IDENTITY AND THE ITEM 3 CLASSIFICATION OF THE RELEVANT SUBSIDIARY. IF A PARENT HOLDING COMPANY HAS FILED THIS SCHEDULE PURSUANT TO RULE 13D-1(C), ATTACH AN EXHIBIT STATING THE IDENTIFICATION OF THE RELEVANT SUBSIDIARY.

Not applicable.

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

IF A GROUP HAS FILED THIS SCHEDULE, PURSUANT TO RULE 13D-1(B)(II)(J), SO INDICATE UNDER ITEM 3(H) AND ATTACH AN EXHIBIT STATING THE IDENTITY AND ITEM 3 CLASSIFICATION OF EACH MEMBER OF THE GROUP. IF A GROUP HAS FILED THIS SCHEDULE PURSUANT TO RULE 13D-1(D), ATTACH AN EXHIBIT STATING THE IDENTIFICATION OF EACH MEMBER OF THE GROUP.

Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

NOTICE OF DISSOLUTION OF A GROUP MAY BE FURNISHED AS AN EXHIBIT STATING THE DATE OF THE DISSOLUTION AND THAT ALL FURTHER FILINGS WITH RESPECT TO TRANSACTIONS IN THE SECURITY REPORTED ON WILL BE FILED, IF REQUIRED, BY MEMBERS OF THE GROUP, IN THEIR INDIVIDUAL CAPACITY. SEE ITEM 5.

Not applicable.

ITEM 10. CERTIFICATION.

Not applicable.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 14, 2001

By: /s/ Ponnambalam Muthiah Ponnambalam Muthiah

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative (other than an executive officer or general partner of the filing person), evidence of the representatives authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and title of each person who signs the statement shall be typed or printed beneath his signature.

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7(b) for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).