

January 2, 2024

Dennis Story  
Chief Financial Officer  
Manhattan Associates, Inc.  
2300 Windy Ridge Parkway, Tenth Floor  
Atlanta, Georgia 30339

Associates, Inc.

Fiscal Year Ended December 31, 2022

Re: Manhattan

Form 10-K for the

File No. 000-23999

Dear Dennis Story:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Linda Pinne