

Room 4561

February 23, 2006

Mr. Steven R. Norton  
Senior Vice President and Chief Financial Officer  
Manhattan Associates, Inc.  
2300 Windy Ridge Parkway Suite 700  
Atlanta, GA 30399

Re: Manhattan Associates, Inc.  
Form 8-K  
Filed February 8, 2006  
File No. 000-23999

Dear Mr. Norton:

We have read your response letter dated February 22, 2006 and have the following comment. Please note that we have limited our review to the matters addressed in the comments below. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K Filed on February 8, 2006

1. We have read your response to prior comment number 2 and we do not believe that your proposed disclosure adequately addresses our concerns. Please revise this disclosure to address the following:

- \* Explain why you are not able to effectively manage each individual item that is subject to adjustment;
  - \* Explain why the non-GAAP information facilitates investors' understanding of your historical operating results. Clarify how you define "operating results" and explain why it is not necessary to consider each item subject to adjustment;
  - \* Explain why it is more meaningful for investors to evaluate your operating performance in a manner consistent with your internal methods and explain those methods in more detail;
  - \* Explain why it is more meaningful for investors to use your non-GAAP measures to evaluate your prospects for the future; and
  - \* Provide a more robust discussion of the inherent limitations.
- For example, discuss the apparent contradiction of excluding any acquisition-related costs while including the acquisition-related benefits, such as increased revenue. In addition, discuss the exclusion of items that appear to be integral to your performance

as  
an organization such as employee compensation and charges related  
to  
accounts receivable.

As appropriate, please amend your filing and respond to this  
comment within 10 business days or tell us when you will provide  
us  
with a response. Please submit all correspondence and  
supplemental  
materials on EDGAR as required by Rule 101 of Regulation S-T. You  
may wish to provide us with marked copies of any amendment to  
expedite our review. Please furnish a cover letter with any  
amendment that keys your responses to our comment and provides any  
requested information. Detailed cover letters greatly facilitate  
our  
review. Please understand that we may have additional comments  
after  
reviewing any amendment and your responses to our comment.

You may contact Mark Kronforst, Senior Staff Accountant, at  
(202) 551-3451 or me at (202) 551-3489 if you have any questions  
regarding our comments.

Sincerely,

Brad Skinner  
Accounting Branch Chief

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February 23, 2006  
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