



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2024

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

**Re: Manhattan Associates, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**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