

Mail Stop 6010

November 21, 2008

Mr. Alfred E. Mann
Chief Executive Officer
MannKind Corporation
28903 North Avenue Paine
Valencia, CA 91355

**Re: MannKind Corporation
Form 10-K
Filed March 14, 2008
File No. 000-50865**

Dear Mr. Mann:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director