



DIVISION OF  
CORPORATION FINANCE

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

July 10, 2017

Michael E. Castagna  
Chief Executive Officer  
Mannkind Corporation  
25134 Rye Canyon Loop, Suite 300  
Valencia, CA 91355

**Re: Mannkind Corporation  
Registration Statement on Form S-1  
Filed July 3, 2017  
File No. 333-219136**

Dear Mr. Castagna:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Christine Westbrook at (202) 551-5019 with any questions.

Division of Corporation Finance  
Office of Healthcare and  
Insurance

cc: Asa Henin, Esq.