

NEURO-HITECH PHARMACEUTICALS INC  
Form SC 13G  
February 21, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
SCHEDULE 13G  
Under the securities exchange act of 1934**

NEURO-HITECH, INC.  
(Name of Issuer)

Common Stock, \$0.001 par value per share  
(Title of Class of Securities)

641244108  
(CUSIP Number)

December 31, 2006  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 641244108

- Names of Reporting Persons: Alan Kestenbaum
1. I.R.S. Identification Nos. of above persons (entities only).
  2. Check the Appropriate Box if a Member of a Group (See Instructions)
    - (a) Not Applicable
    - (b)
  3. SEC Use Only
  4. Citizenship or Place of Organization United States
- Number of Shares Beneficially by Owned by Each Reporting Person With:
5. Sole Voting Power 2,207,176
  6. Shared Voting Power 0
  7. Sole Dispositive Power 2,207,176
  8. Shared Dispositive Power 0
9. Aggregate Amount Beneficially Owned by Each Reporting person 2,207,176
  10. Check if the Aggregate Amount in row (9) Excludes Certain Shares (see Instructions)
  11. Percent of Class Represented by Amount in Row (9) 17.91%
  12. Type of Reporting Person (See Instructions) IN
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**Item 1(a). Name of Issuer:**

Neuro-Hitech, Inc.

**Item 1(b). Address of Issuer's Principal Executive Offices:**

One Penn Plaza, Suite 1503, New York, New York 10019

**Item 2(a). Name of Person Filing:**

Alan Kestenbaum

**Item 2(b). Address of Principal Business Office or, if None, Residence:**

One Penn Plaza, Suite 1503, New York, New York 10019

**Item 2(c). Citizenship**

United States

**Item 2(d). Title of Class of Securities:**

Common Stock, par value \$0.001 per share

**Item 2(e). CUSIP Number**

641244108

**Item 3. If this statement is filed pursuant to §§ 240.13d-1(b), or 240.13d-2(b) or (c), check whether the person filing is a:**

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
  - (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
  - (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
  - (d)  Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
  - (e)  An investment advisor in accordance with § 240.13d-(b)(1)(ii)(E).
  - (f)  An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F).
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- (g) o A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G).
- (h) o A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) o A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act (15 U.S.C. 80a-3).
- (j) o Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

**Item 4. Ownership**

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 2,207,176.
- (b) Percent of class: 17.91% .
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote 2,207,176 .
  - (ii) Shared power to vote or to direct the vote 0 .
  - (iii) Sole power to dispose or to direct the disposition of 2,207,176 .
  - (iv) Shared power to dispose or to direct the disposition of 0 .

**Item 5. Ownership of Five Percent or Less of a Class.**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following o.

**Item 6. Ownership of More than Five Percent on Behalf of Another Person.**

Not applicable.

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.**

Not applicable.

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**Item 8. Identification and Classification of Members of the Group.**

Not applicable.

**Item 9. Notice of Dissolution of Group.**

Not applicable.

**Item 10. Certifications.**

Not applicable.

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**SIGNATURE**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 21, 2007

/s/ Alan Kestenbaum  
Alan Kestenbaum

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