



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 17, 2009

Randy Mosley  
Principal Financial Officer  
CytoGenix, Inc.  
3100 Wilcrest Drive  
Suite 140  
Houston, TX 77042

**Re: CytoGenix, Inc.**  
**Item 4.01 Form 8-K**  
**Filed March 6, 2009**  
**File No. 000-26807**

Dear Mr. Mosley:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief

cc: CytoGenix, Inc.  
Fax: (713) 780-0702