



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

DIVISION OF
CORPORATION FINANCE

February 9, 2011

Mitchell S. Steiner
Chief Executive Officer, Vice Chairman and Director
GTx, Inc.
175 Toyota Plaza, 7th Floor
Memphis, Tennessee 38103

Re: GTx, Inc.
Form 10-K
Filed March 15, 2010
File No. 000-50549

Dear Mr. Steiner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director