



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

March 31, 2011

Mr. Leo Ehrlich  
Chief Executive Officer  
Cellceutix Corporation  
100 Cumming Center, Suite 151-B  
Beverly, Massachusetts 01915

**Re: Cellceutix Corporation  
Revised Preliminary Information Statement  
Filed March 31, 2011  
File No. 000-52321**

Dear Mr. Ehrlich:

We have completed our review of your preliminary information statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director