



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

Mail Stop 3720

September 11, 2009

Mr. Patrick Bertagna  
Chief Executive Officer  
GTX Corp  
117 W 9th Street, Suite 1214  
Los Angeles, California 90015

RE: GTX Corp  
Form 10-K for the year ended December 31, 2008  
Filed March 20, 2009  
File No. 000-53046

Dear Mr. Bertagna:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director