



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