



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

DIVISION OF  
CORPORATION FINANCE

October 19, 2010

Steven A. Kriegsman  
Chief Executive Officer and President  
CytRx Corporation  
11726 San Vicente Blvd, Suite 650  
Los Angeles, California 90049

**Re: CytRx Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**File No. 000-15327**

Dear Mr. Kriegsman:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director