



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 6, 2017

Steven A. Kriegsman  
Chairman and Chief Executive Officer  
CytRx Corporation  
11726 San Vicente Boulevard, Suite 650  
Los Angeles, CA 90049

**Re: CytRx Corporation  
Registration Statement on Form S-3  
Filed December 22, 2016  
File No. 333-215252**

Dear Mr. Kriegsman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Josh Samples at (202) 551-3199 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Dale E. Short  
TroyGould PC