



DIVISION OF  
CORPORATION FINANCE

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

March 27, 2018

Steven A. Kriegsman  
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 March 21, 2018**  
**File No. 333-223808**

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 Ada D. Sarmento at 202-551-3798 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Dale E. Short, Esq.