

Mail Stop 6010

August 28, 2008

Gary Siegel
Vice President, Finance
Genta Incorporated
200 Connell Drive
Berkeley Heights, NJ 07922

**Re: Genta Incorporated
Definitive Proxy Statement on Schedule 14A
Filed August 28, 2008
File No. 0-19635**

Dear Mr. Siegel:

We have completed our review of your definitive proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Emilio Ragosa
Morgan, Lewis & Bockius LLP
502 Carnegie Center
Princeton, NJ 08540