

Via Facsimile and U.S. Mail
Mail Stop 6010

August 6, 2008

Mr. Mitchell K. Fogelman
Chief Financial Officer
Cytrx Corporation
11726 San Vicente Blvd.
Suite 650
Los Angeles, CA 90049

**Re: Cytrx Corporation
Form 10-K for the Fiscal Year Ended December 31, 2007
File No. 000-15327**

Dear Mr. Fogelman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief