

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

DIVISION OF CORPORATION FINANCE

October 30, 2017

Marc Hanover Chief Executive Officer GTx, Inc. 175 Toyota Plaza 7th Floor Memphis, TN 38103

## Re: GTx, Inc. Registration Statement on Form S-3 Filed October 20, 2017 File No. 333-221040

Dear Mr. Hanover:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Division of Corporation Finance Office of Healthcare & Insurance

cc: Chad Mills