Via Facsimile and U.S. Mail Mail Stop 6010

October 26, 2006

Mr. Mark E. Mosteller, CPA Vice President and Chief Financial Officer GTx, Inc. 3 N. Dunlap Street, Van Vleet Building Memphis, TN 38163

Re: GTx, Inc.

Form 10-K for the Fiscal Year Ended December $31,\,2005$

File No. 000-50549

Dear Mr. Mosteller:

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

Sincerely,

Joseph J. Roesler Accounting Branch Chief