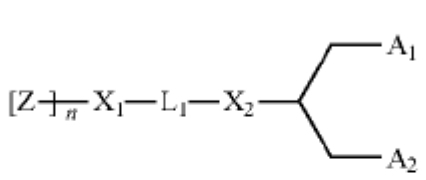
We claim:

1. A stealth lipid of formula (XI)



(XI)

or a salt or pharmaceutically acceptable derivative thereof, wherein:

Z is a hydrophilic head group component selected from PEG and polymers based on poly(oxazoline), poly(ethyleneoxide), poly(vinyl alcohol), poly(glycerol), poly (N-vinylpyrrolidone), poly[N-(2-hydroxypropyl)methacrylamide] and poly(amino acid)s, wherein the polymer may be linear or branched, and wherein the polymer may be optionally substituted;

wherein Z is polymerized by n subunits;

n is a number-averaged degree of polymerization between 10 and 200 units of Z, wherein n is optimized for different polymer types;

L_1 is an optionally substituted $C_{1\text{-}10}$ heteroalkylene linker including one, two or more of an ester (e.g., —C(O)O—), succinate (e.g., —O(O)C—CH_2—CH_2—C(O)O—)), carbamate (e.g., —OC(O)—NR'—), carbonate (e.g., —OC(O)O—), ketone (e.g., —C—C(O)—C—), carbonyl (e.g., —C(O)—), urea (e.g., —NRC(O)NR'—), amine (e.g., —NR'—), amide (e.g., —C(O)NR'—), imine (e.g., —C(NR')—), thioether (e.g., —S—), xanthate (e.g., —OC(S)S—), and phosphodiester (e.g., —$OP(O)_2O$—); any of which may be substituted by zero, one or more Z groups;

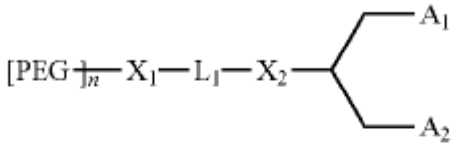
wherein R' is independently selected from —H, —NH—, —NH_2, —O—, —S—, a phosphate or an optionally substituted $C_{1\text{-}10}$ alkylene;

X_1 and X_2 are independently selected from a carbon or a heteroatom selected from —NH—, —O—, —S— or a phosphate; and

A_1 and A_2 are independently selected from a C_{6-30} alkyl, C_{6-30} alkenyl, and C_{6-30} alkynyl, wherein A_1 and A_2 may be the same or different.

2. The stealth lipid, or a salt or pharmaceutically acceptable derivative thereof, according to claim **1**, is of formula (XII)

(XII)



wherein

PEG is a poly(ethylene glycol) subunit, wherein the PEG may be linear or branched;

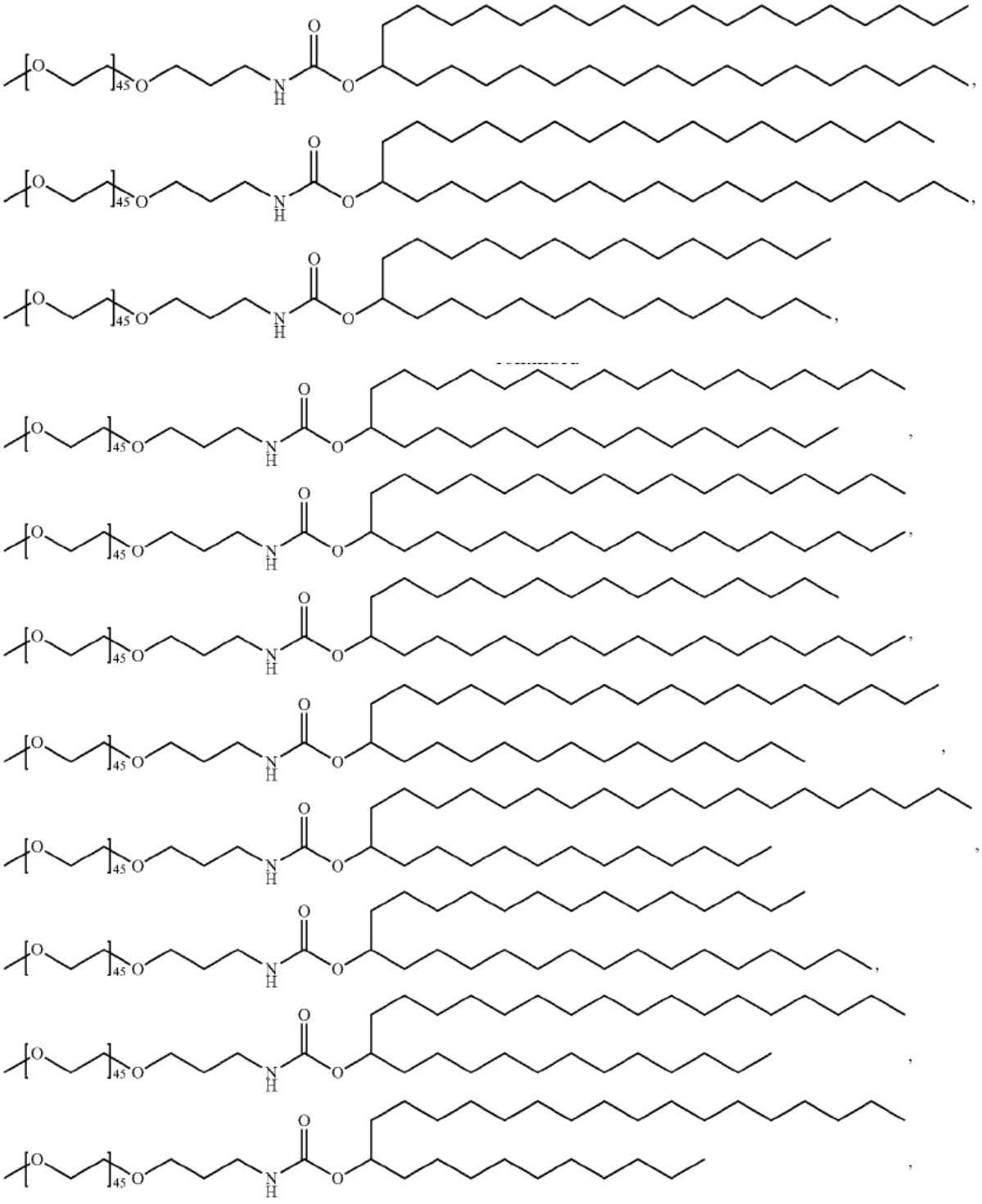
n is a number-averaged degree of polymerization between 10 and 200 units of PEG;

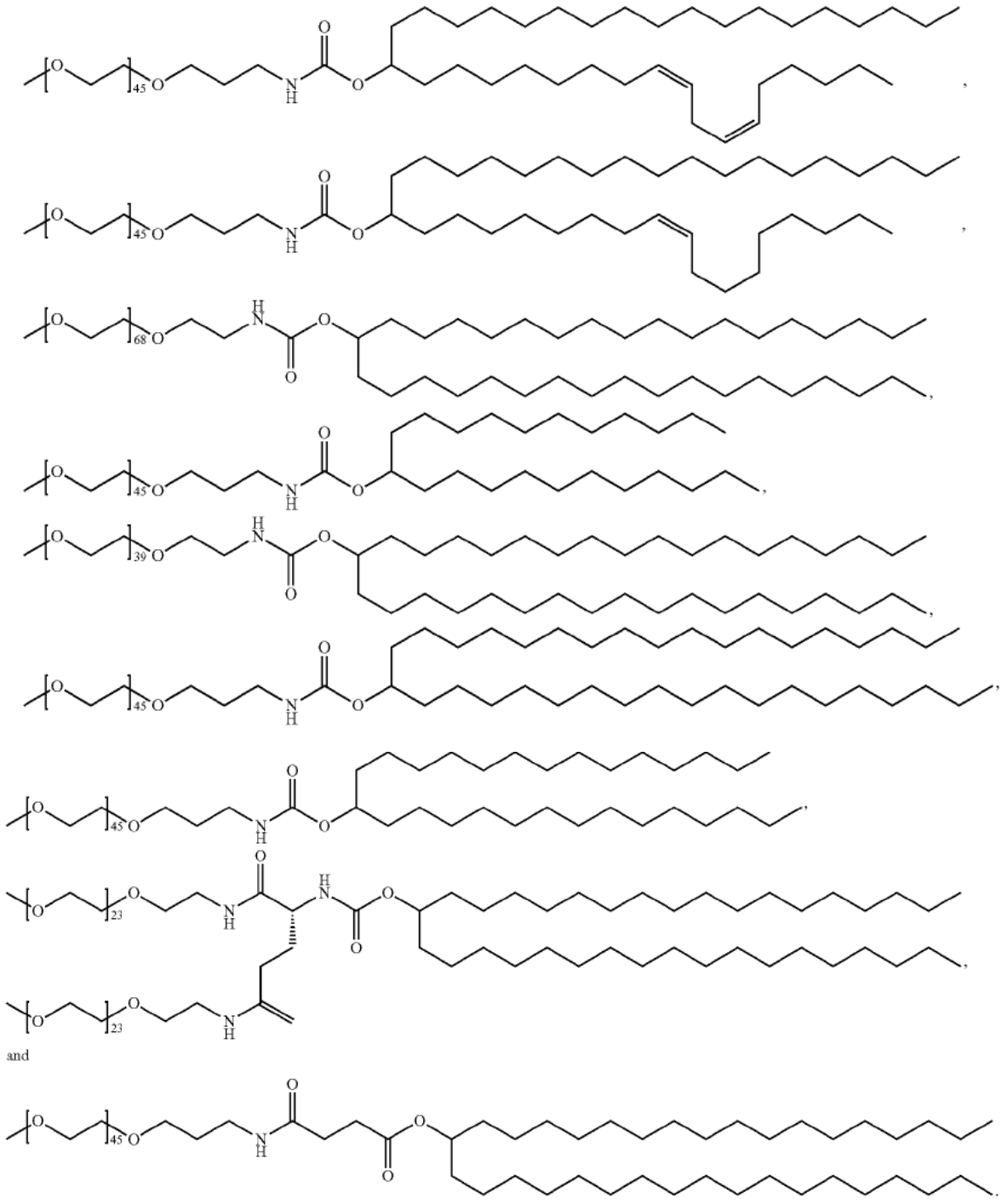
L_1 is an optionally substituted C_{1-10} heteroalkylene linker containing one, two or more of an ester, succinate, carbamate, carbonate, ketone, carbonyl, urea, amine, amide, imine, thioether, xanthate, and phosphodiester; any of which may be substituted by zero, one or more PEG groups;

X_1 and X_2 are independently selected from carbon or oxygen; and

A_1 and A_2 are independently selected from a C_{6-30} alkyl, C_{6-30} alkenyl, and C_{6-30} alkynyl, wherein A_1 and A_2 may be the same or different.

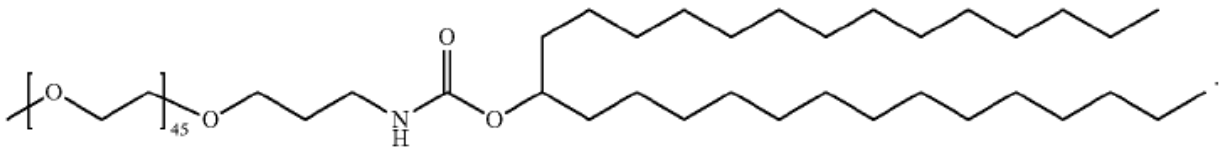
3. The stealth lipid, or a salt or pharmaceutically acceptable derivative thereof, according to claim **1** or claim **2**, wherein the stealth lipid is selected from:





and

4. The stealth lipid, or a salt or pharmaceutically acceptable derivative thereof, according to claim **1** or claim **2**, wherein the stealth lipid is



5. A stealth lipid or a salt or pharmaceutically acceptable derivative thereof according to claim 1 for use in the treatment of a disease or condition.

6. Use of a stealth lipid or a salt or pharmaceutically acceptable derivative thereof according to claim 1, in the manufacture of a medicament, for the treatment of a tumor, a cancer or a disease of the liver.