



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

September 25, 2007

Mr. Anthony P. Deasey
Vice President, Finance and Chief Financial Officer
Celsion Corporation
10220-L Old Columbia Road
Columbia, MD 21046

Re: Celsion Corporation
Form 10-K for the year ended December 31, 2006
Filed March 27, 2007
File No. 000-14242

Dear Mr. Deasey:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant