



DIVISION OF
CORPORATION FINANCE

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

April 5, 2017

Jeffrey Church
Chief Financial Officer
Celsion Corporation
997 Lenox Drive, Suite 100
Lawrenceville, NJ 08648

Re: Celsion Corporation
Preliminary Proxy Statement on Schedule 14A
Filed March 20, 2017
File No. 001-15911

Dear Mr. Church:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance
Office of Healthcare and
Insurance

cc: Sam Zucker