



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4546

April 13, 2017

Michael Tardugno  
President and Chief Executive Officer  
Celsion Corporation  
997 Lenox Drive, Suite 100  
Lawrenceville, NJ 08648

**Re: Celsion Corporation  
Registration Statement on Form S-1  
Filed April 5, 2017  
File No. 333-217156**

Dear Mr. Tardugno:

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.

Sincerely,

/s/ Joseph McCann for

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Sam Zucker, Esq.  
Sidley Austin LLP