

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

March 24, 2021

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-3 Filed March 19, 2021 File No. 333-254515

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Steven Canner, Esq.