



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

February 18, 2010

David A. McDonald  
Chief Financial Officer  
Delcath Systems, Inc.  
600 Fifth Avenue, 23rd Floor  
New York, NY 10020

**Re: Delcath Systems, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 3, 2009**  
**File No. 001-16133**

Dear Mr. McDonald:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief