

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