

February 13, 2017

VIA FACSIMILE AND EDGAR

U.S. Securities and Exchange Commission Division of Corporate Finance Washington, DC 20549

Re: CELSION CORPORATION

Registration Statement on Form S-1 (Registration No. 333-215321) -

Concurrence in Acceleration Request

Ladies and Gentlemen:

H.C. Wainwright & Co., LLC ("<u>Wainwright</u>"), as placement agent for the referenced offering, hereby concurs in the request by Celsion Corporation that the effective date of the above-referenced registration statement be accelerated to 5:00 P.M. (Eastern Time), or as soon as practicable thereafter, on February 14, 2017, pursuant to Rule 461 under the Securities Act. Wainwright affirms that it is aware of its obligations under the Securities Act in connection with this offering.

Very truly yours,

H.C. WAINWRIGHT & CO., LLC

By: <u>/s/ Mark W. Viklund</u> Name: Mark W. Viklund Title: Chief Executive Officer

430 Park Avenue | New York, New York 10022 | 212.356.0500 Security services provided by H.C. Wainwright & Co., LLC | Member: FINRA/SIPC