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March 26, 2021

Via EDGAR and E-Mail

Division of Corporation Finance
Securities and Exchange Commission
Washington, D.C. 20549

RE: Celsion Corporation
Registration Statement on Form S-3
Filed: March 19, 2021
File No. 333-254515

Dear Ladies and Gentlemen:

In accordance with Rule 461 promulgated under the Securities Act of 1933, as amended, Celsion Corporation hereby requests acceleration of the effectiveness of its Registration Statement on Form S-3 (Reg. No. 333-254515) to 5:00 p.m., Eastern time, on Tuesday, March 30, 2021, or as soon thereafter as is practicable.

Very truly yours,

Celsion Corporation

By: /s/ Jeffrey W. Church

Jeffrey W. Church
Executive Vice President and Chief Financial Officer

cc: Steven G. Canner, Esq.
Baker & McKenzie LLP
