

Celsion Corporation
997 Lenox Dr., Suite 100
Lawrenceville, New Jersey 08648

February 13, 2017

VIA EDGAR
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Joseph McCann

Re: Celsion Corporation
Registration Statement on Form S-1
Filed February 13, 2017
(File No. 333-215321)

Dear Mr. McCann:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Celsion Corporation, a Delaware corporation (the "Registrant"), hereby requests that the effectiveness of the registration statement on Form S-1 (File No. 333-215321), as amended by Pre-Effective Amendment No. 1 as filed with the Securities and Exchange Commission ("SEC") on January 20, 2017, and as further amended by Pre-Effective Amendments Nos. 2 and 3 as filed with the SEC on the date hereof, be accelerated so that the registration statement becomes effective at 5:00 p.m. Eastern Time, on February 14, 2017, or as soon thereafter as practicable.

If you have any questions or require any additional information with respect to any of the matters discussed in this letter, please contact Sam Zucker of Sidley Austin LLP, counsel to the Registrant, at (650) 565-7111.

Very truly yours,

Celsion Corporation

By: /s/ Jeffrey W. Church
Jeffrey W. Church
Senior Vice President and Chief Financial
Officer (Principal Financial Officer)

cc: Michael H. Tardugno, Chairman of the Board, President and Chief Executive Officer, Celsion Corporation
Sam Zucker, Sidley Austin LLP