

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

Mail Stop 6010

September 25, 2007

Mr. Anthony P. Deasey Vice President, Finance and Chief Financial Officer Celsion Corporation 10220-L Old Columbia Road Columbia, MD 21046

**Re:** Celsion Corporation

Form 10-K for the year ended December 31, 2006

Filed March 27, 2007 File No. 000-14242

Dear Mr. Deasey:

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

Sincerely,

Martin F. James Senior Assistant Chief Accountant