

August 2, 2005

Mail Stop 6010

Augustine Y. Cheung, Chief Executive Officer  
Celsion Corporation  
10220-L Old Columbia Road  
Columbia, Maryland 21046

Via U S Mail and FAX [ (410) 290-5394]

Re: Celsion Corporation  
Form 10-K for the fiscal year ended December 31, 2004, As  
Amended  
Form 10-Q for the fiscal quarter ended March 31, 2005  
File No. 0-14242

Dear Dr. Cheung:

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

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