

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

April 18, 2017

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Josh Samples and Mary Beth Breslin

Re: Celsion Corporation
Registration Statement on Form S-1
Filed April 5, 2017
(File No. 333-217156)

Dear Mr. Samples and Ms. Breslin:

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. 333-217156), as amended by Pre-Effective Amendment No. 1, as filed with the Securities and Exchange Commission on the date hereof, be accelerated so that the registration statement becomes effective at 4:00 p.m. Eastern Time, on April 19, 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