



DIVISION OF
CORPORATION FINANCE

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

August 16, 2012

Via E-mail

Mr. Michael H. Tardugno
President and Chief Executive Officer
Celsion Corp.
997 Lenox Drive, Suite 100
Lawrenceville, NJ 08648

**Re: Celsion Corp.
Registration Statement on Form S-3
Filed August 13, 2012
File No. 333-183286**

Dear Mr. Tardugno:

We have limited our review of your registration statement to the issues we have addressed in our comments.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Registration Statement on Form S-3

1. Please amend page 2 of your registration statement to incorporate by reference the Form 10-Q filed by the company on August 14, 2011. Please refer to Item 12(a)(2) of Form S-3. In addition, it appears the reference to the Form 8-K filed on June 17, 2012 should be revised to indicate the Form 8-K filed on June 7, 2012.

Pending Confidential Treatment Application

2. The registrant filed an application for confidential treatment on August 14, 2012 (Control No. 28780). Please be advised that we will not be in a position to consider a request for acceleration of effectiveness of the registration statement until we resolve all issues concerning the pending confidential treatment request.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and

Mr. Michael H. Tardugno
Celsion Corp.
August 16, 2012
Page 2

all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact John Krug at (202) 551-3262 or me at (202) 551-3710 with any questions.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey P. Riedler
Assistant Director

cc: Sam Zucker, Esq.
O'Melveny & Myers LLP
2765 Sand Hill Road
Menlo Park, CA 94025