

February 3, 2012

**VIA ELECTRONIC TRANSMISSION**

Securities and Exchange Commission  
Division of Corporation Finance  
Washington, D.C. 20549  
Attention: Jeffrey P. Riedler, Assistant Director

**Re: Celsion Corporation -- Form S-1 (File No. 333-178679)**

Dear Mr. Riedler:

We are in receipt of the letter from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) dated January 3, 2012, regarding the Form S-1 (File No. 333-178679) filed by Celsion Corporation, a Delaware corporation (the “**Registrant**”), on December 21, 2011. Amendment No. 1 to the Registration Statement (the “**Registration Statement**”), to be filed today under the Securities Act of 1933, as amended, contains revisions that have been made in response to comments received from the Staff in such letter.

Set forth below are the Registrant’s responses to the Staff’s comments. The numbers associated with the headings and responses set forth below correspond to the numbered comments in the letter from the Staff.

**Registration Statement on Form S-1**

1. *Please amend page 26 of your registration statement to incorporate by reference the Form 8-K filed by the company on September 15, 2011. Please refer to Item 12(a)(2) of Form S-1.*

**Response:**

The Registration Statement has been revised to incorporate by reference the Form 8-K filed by the Registrant on September 15, 2011 in response to the Staff’s comment.

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We request acceleration of the effective date of the Registration Statement. As specifically requested by the Commission, the Registrant acknowledges that:

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- 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 Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant 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.

*[Remainder of page intentionally left blank]*

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If you have any questions or require any additional information with respect to any of the matters discussed in this letter, please call Gregory Weaver, Senior Vice President and Chief Financial Officer of the Registrant, at (609) 896-9100 or Sam Zucker of O'Melveny & Myers LLP at (650) 473-2670.

Sincerely,

*/s/ Michael H. Tardugno*

**MICHAEL H. TARDUGNO**  
President and Chief Executive Officer

cc: Gregory Weaver, Senior Vice President and Chief Financial Officer of Celsion Corporation  
Sam Zucker, Esq., O'Melveny & Myers LLP