



February 5, 2018

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, D.C. 20549

Attention: Tom Jones, Esq.

Re: Delcath Systems, Inc.  
Registration Statement on Form S-1  
File No. 333-220898

**REQUEST FOR ACCELERATION OF EFFECTIVENESS**

Dear Mr. Jones:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Delcath Systems, Inc. (the "Registrant") hereby respectfully requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-220898), as amended (the "Registration Statement"), so that it may become effective at 5:00 p.m. Eastern Daylight Time on February 7, 2018, or as soon as practicable thereafter.

The Registrant hereby authorizes Jolie Kahn, Esq., to orally modify or withdraw this request for acceleration.

We respectfully request that we be notified of such effectiveness by a telephone call to Ms. Kahn at (516) 220-2230.

Very truly yours,

DELCATH SYSTEMS, INC.

/s/ Barbra Keck

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Barbra Keck  
Chief Financial Officer

**1633 Broadway, Suite 22C, New York, NY 10019 | T: 212-489-2100 | F: 212-489-2102**