

September 12, 2022

Gerard Michel
Chief Executive Officer
Delcath Systems, Inc.
1633 Broadway, Suite 22C
New York, New York 10019

Inc.

Statement on Form S-3

2022

Re: Delcath Systems,
Registration
Filed September 7,
File No. 333-267321

Dear Mr. Michel:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Buchmiller at (202) 551-3635 with any questions.

Please contact Tim

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Esq.

Nicolas H.R. Dumont,