

October 13, 2021

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

Inc.

Statement on Form S-3

2021

Re: Delcath Systems,
Registration
Filed October 6,
File No. 333-260097

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.

Davis at 202-551-4385 with any questions.

Please contact Michael

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Veronica Montagna, Esq.