

Delcath Systems, Inc.
566 Queensbury Avenue,
Queensbury, New York 12804

May 8, 2024

Via EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Industrial Applications and Services
100 F Street, N.E.
Washington, D.C. 20549
Attention: Juan Grana

Re: Delcath Systems, Inc.
Registration Statement on Form S-3 Filed April 29, 2024
File No. 333-278989

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Delcath Systems, Inc. (the "**Company**") hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-3 (File No. 333-278989) be accelerated by the Securities and Exchange Commission to 5:00 p.m. Washington D.C. time on May 9, 2024 or as soon as practicable thereafter.

The Company requests that we be notified of such effectiveness by a telephone call to Ryan Sansom of Cooley LLP at (617) 937-2335 or Christina Roupas of Cooley LLP at (312) 881-6670 and that such effectiveness also be confirmed in writing.

Very truly yours,

Delcath Systems, Inc.

By: /s/ Gerard Michel
Gerard Michel
Chief Executive Officer

cc: Ryan Sansom, Cooley LLP
Christina Roupas, Cooley LLP