

June 21, 2023

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

Inc.

Statement on Form S-3

Re: Delcath Systems,  
Registration

Filed June 15, 2023  
File No. 333-272659

Dear Gerard 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.

Park at 202-551-7439 with any questions.

Please contact Jane

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Christina Roupas, Esq.