## Delcath Systems, Inc. 1633 Broadway, Suite 22C New York, New York 10019

January 6, 2020

## **VIA EDGAR**

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

Re: Delcath Systems, Inc.

Registration Statement on Form S-1 (File No. 333-235751)

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Delcath Systems, Inc. (the "<u>Company</u>") hereby requests that the above-referenced Registration Statement (the "<u>Registration Statement</u>") be declared effective by the Securities and Exchange Commission (the "<u>Commission</u>") at 4:01pm, Eastern Standard Time, on January 8, 2020, or as soon as practicable thereafter.

Please call John D. Hogoboom of Lowenstein Sandler LLP at (973) 597-2382 to confirm the effectiveness of the Registration Statement or with any questions.

[Signature page follows.]

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Very truly yours,

DELCATH SYSTEMS, INC.

By: /s/ Barbra Keck Name: Barbra Keck

Title: Chief Financial Officer