

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

September 25, 2018

VIA EDGAR

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

Attention Dan Morris, Esq.
Tim Buchmiller, Esq.
Re: Delcath Systems, Inc.
Registration Statement on Form S-1
File No. 333-226852

REQUEST FOR ACCELERATION OF EFFECTIVENESS

Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Delcath Systems, Inc. (the "Registrant") hereby respectfully requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-226852), as amended (the "Registration Statement"), so that it may become effective at 5:00 p.m. Eastern Time on September 26, 2018, or as soon as practicable thereafter.

The Registrant hereby authorizes Jolie Kahn, Esq., to orally modify or withdraw this request for acceleration.

We respectfully request that we be notified of such effectiveness by a telephone call to Ms. Kahn at (516) 222-2230.

Very truly yours,
DELCATH SYSTEMS, INC.

/s/ Barbra Keck
Barbra Keck
Chief Financial Officer