

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

January 7, 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. (the “Company”)  
Registration Statement on Form S-1, as amended (File No. 333-235751)**

Ladies and Gentlemen:

Pursuant to oral guidance provided to the Company by the Staff of the Securities and Exchange Commission (the “Commission”), the Company hereby (i) requests the withdrawal of its request, dated January 6, 2020, for the acceleration of the effectiveness of the above-referenced Registration Statement (the “Registration Statement”), and (ii) in accordance with Rule 461 under the Securities Act of 1933, as amended, requests that the Registration Statement be declared effective by the Commission at 4:01 P.M., Eastern Standard Time, on January 7, 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.]*

Very truly yours,

DELCATH SYSTEMS, INC.

By: /s/ Barbra Keck  
Name: Barbra Keck  
Title: Chief Financial Officer