

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

March 29, 2013

Via E-mail
Scott T. Jackson
Chief Executive Officer
Celator Pharmaceuticals, Inc.
303B College Road East
Princeton, NJ 08540

Re: Celator Pharmaceuticals, Inc.

Form 10-12G

Filed November 13, 2012

File No. 000-54852

Dear Mr. Jackson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg Senior Assistant Chief Accountant