

# SECURITIES AND EXCHANGE COMMISSION

## FORM 8-K/A

Current report filing [amend]

Filing Date: **2005-05-02** | Period of Report: **2005-04-25**  
SEC Accession No. **0000950123-05-005398**

([HTML Version](#) on [secdatabase.com](http://secdatabase.com))

### FILER

#### **DELCATH SYSTEMS INC**

CIK: **872912** | IRS No.: **061245881** | State of Incorpor.: **DE** | Fiscal Year End: **1231**  
Type: **8-K/A** | Act: **34** | File No.: **001-16133** | Film No.: **05789876**  
SIC: **8731** Commercial physical & biological research

Mailing Address  
1100 SUMMER STREET  
STAMFORD CT 06905

Business Address  
1100 SUMMER ST 3RD  
FLOOR  
STAMFORD CT 06905  
2033238668

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

AMENDMENT NO. 1  
to  
FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 25, 2005

DEL CATH SYSTEMS, INC.  
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	001-16133 (Commission File Number)	06-1245881 (IRS Employer Identification No.)
---	--	--

1100 Summer Street, Stamford, Connecticut (Address of principal executive offices)	06905 (Zip Code)
---	---------------------

Registrant's telephone number, including area code: (203) 323-8668

N/A  
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE

This amendment to the Current Report on Form 8-K dated April 29, 2005 of Delcath Systems, Inc. is being filed for the purpose of filing the letter of Eisner LLP, the Company's former independent accountant, in accordance with Item 304(a)(3) of Regulation S-B.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(a) Not applicable

(b) Not applicable.

(c) Exhibits:

Exhibit -----	Description -----
16	Letter of Eisner LLP

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to its report to be signed on its behalf by the undersigned hereunto duly authorized.

DELCATH SYSTEMS, INC.

By: /s/ M. S. KOLY

-----  
M. S. Koly  
President and Chief Executive Officer

Dated: May 3, 2005

EISNER

Eisner LLP  
Accountants and Advisors

750 Third Avenue  
New York, NY 10017-2703  
Tel. 212.949.8700 Fax 212.891.4100  
www.eisnerllp.com

April 29, 2005

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Delcath Systems, Inc.

We have read the statements that we understand Delcath Systems, Inc. will include under Item 4.01 of the Form 8-K report it will file regarding the recent change of accountants. We agree with such statements made regarding our firm. We have no basis to agree or disagree with other statements made under Item 4.01.

/s/ Eisner LLP

Eisner LLP