

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 12, 2002

DELCATH 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.)
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1100 Summer Street, Stamford, Connecticut 06905  
(Address of principal executive offices and zip code)

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

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

EXPLANATORY NOTE

This Amendment No. 1 to the Current Report on Form 8-K of Delcath Systems, Inc. (the "Company") dated April 12, 2002 is being filed solely for the purpose of filing Exhibit 16.

Item 7. Financial Statements and Exhibits

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(a) Not applicable.

(b) Not applicable.

(c) Exhibits.

Exhibit No.	Description
16	Letter of KPMG LLP dated April 22, 2002

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

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M. S. Koly  
President and Chief Executive Officer

Date: April 25, 2002

EXHIBIT INDEX

Exhibit No.	Description
16	Letter of KPMG LLP dated April 22, 2002

KPMG

757 Third Avenue  
New York, NY 10017

Telephone 212 758 9700  
Fax 212 872 3001

April 22, 2002

Securities and Exchange Commission  
Washington, DC 20549

Ladies and Gentlemen:

We were previously principal accountants for Delcath Systems, Inc., and under the date of February 22, 2002, we reported on the financial statements of Delcath Systems, Inc. as of December 31, 2001, for the years ended December 31, 2001 and 2000 and for the period from August 5, 1988 (inception) to December 31, 2001. On April 12, 2002, we resigned. We have read Delcath Systems, Inc.'s statements included under Item 4 of its Form 8-K dated April 12, 2002, and we agree with such statements, except that we are not in a position to agree or disagree with Delcath Systems, Inc.'s statement that it has not yet retained a new independent auditor.

Very truly yours,

/s/ KPMG INC.