

DELCATH SYSTEMS, INC.  
Form 8-K  
April 09, 2018

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

**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 3, 2018**

**DELCATH SYSTEMS, INC.**

**(Exact name of registrant as specified in its charter)**

**Delaware**  
**(State or Other Jurisdiction**

**001-16133**  
**(Commission**

**06-1245881**  
**(IRS Employer**

**of Incorporation)**

**File Number)**

**Identification Number)**

**1633 Broadway, Suite 22C, New York, New York 10019**

**(Address of principal executive offices, including zip code)**

**(212) 489-2100**

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**(Registrant's telephone number, including area code)**

**NONE**

**(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))  
Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to section 13(a) of the Exchange Act.

**Item 4.01. Change in Registrant's Certifying Accountant**

On April 3, 2018, the Audit Committee (the "Audit Committee") of the Board of Directors of Delcath Systems, Inc., a Delaware corporation (the "Company"), approved the engagement of Marcum LLP ("Marcum") as the Company's independent registered public accounting firm for the Company's fiscal year ended December 31, 2018, and the dismissal of Grant Thornton LLP ("Grant Thornton") as the Company's independent registered public accounting firm.

Grant Thornton's audit reports on the Company's consolidated financial statements as of and for the fiscal years ended December 31, 2017 and 2016 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that the report included an explanatory paragraph describing the existence of conditions that raise substantial doubt about the Company's ability to continue as a going concern.

During the fiscal years ended December 31, 2017, and 2016, and the subsequent interim periods through April 9, 2018, there were (i) no disagreements (as described in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and Grant Thornton on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Grant Thornton's satisfaction, would have caused Grant Thornton to make reference thereto in their reports on the financial statements for such years, and (ii) no reportable events within the meaning of Item 304(a)(1)(v) of Regulation SK.

The Company provided Grant Thornton with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that Grant Thornton furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made herein. A copy of Grant Thornton's letter, dated April 9, 2018, is filed as Exhibit 16.1 hereto.

During the fiscal years ended December 31, 2017, and 2016, and the subsequent interim periods through April 9, 2018, neither the Company nor anyone acting on its behalf has consulted with Marcum regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements or the effectiveness of internal control over financial reporting, and neither a written report or oral advice was provided to the Company by Marcum that was considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K, or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01 Exhibits**

(d) Exhibits

Exhibit Number	Description
16.1	<u>Letter of Grant Thornton LLP, dated April 9, 2018</u>

**SIGNATURES**

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

DELCATH SYSTEMS, INC.

Dated: April 9, 2018

By: /s/ Jennifer K. Simpson, Ph.D.

Name: Jennifer K. Simpson, Ph.D.

Title: President and Chief Executive Officer