

proposed, or the type of audit opinion that might be rendered on the Company's financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

16.1 Letter from Travis, Wolff & Company, LLP to the Securities and Exchange Commission dated January 7, 2004.

SIGNATURE

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.

PHASE III MEDICAL, INC.

By: /s/ Mark Weinreb

Mark Weinreb
President

Dated: January 8, 2004

EXHIBIT INDEX

Exhibit Number

Description

16.1

Letter from Travis, Wolff & Company, LLP to the
Securities and Exchange Commission dated January 7, 2004.

January 7, 2004

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Sir/Madam:

The representations made in this letter are based solely on discussions with and representations from the engagement partner on the audits of the financial statements of this registrant for the two most recent fiscal years. We have read the first four paragraphs of Item 4 as they relate to Travis, Wolff & Company, LLP included in the Form 8-K dated January 6, 2004 of Phase III Medical, Inc. to be filed with the Securities and Exchange Commission and have found no basis for disagreement with the statements contained therein.

Very truly yours,

Travis, Wolff & Company, LLP

cc: Mr. Mark Weinreb, Chief Executive Officer
Phase III Medical, Inc.