

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) March 11, 1999

TECHNICLONE CORPORATION

(Exact name of registrant as specified in its Charter)

Delaware	0-17085	95-3698422
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

14282 Franklin Avenue, Tustin, California	92780-7017
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(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code (714) 508-6000

Not Applicable

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

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On March 11, 1999, Techniclone Corporation, a Delaware corporation (the "Company"), dismissed Deloitte & Touche LLP as the Company's principal independent public accountants. The reports of Deloitte & Touche LLP on the Company's financial statements for the past two years contained no adverse opinion and no disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles, except that the report of Deloitte & Touche LLP dated June 15, 1998, except for Note 12, as to which the date is July 17, 1998, appearing in the Company's Annual Report on Form 10-K for the year ended April 30, 1998, expressed an unqualified opinion and included an explanatory paragraph regarding substantial doubt about the Company's ability to continue as a going concern. The Company's decision to dismiss Deloitte & Touche LLP as its principal independent accountants was approved by the Company's Board of Directors.

In the Company's two most recent fiscal years and the subsequent interim periods preceding the dismissal of Deloitte & Touche LLP, there were no disagreements with Deloitte & Touche LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Deloitte & Touche LLP, would have caused Deloitte & Touche LLP to make a reference to the subject matter of the disagreement in connection with the reports of Deloitte & Touche LLP.

The Company is furnishing herewith a letter addressed to the Securities and Exchange Commission from Deloitte & Touche LLP pursuant to Item 304(a)(3) of Regulation S-K, which letter is attached hereto as Exhibit A.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

- (a) Financial Statements of Business Acquired. Not applicable.

- (b) Pro Forma Financial Information. Not applicable.

(c) Exhibits.

A Letter from Deloitte & Touche LLP pursuant
to Item 304(a)(3) of Regulation S-K

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.

Date: March 18, 1999

TECHNICLONE CORPORATION

By: /s/ Steven C. Burke

Steven C. Burke, Chief Financial Officer

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[Letterhead of Deloitte & Touche LLP]

EXHIBIT A

March 11, 1999

Securities and Exchange Commission
Mail Stop 9-5
450 5th Street, N.W.
Washington, D.C. 20549

Dear Sirs/Madams:

We have read and agree with the comments in Item 4 of Form 8-K of Techniclone Corporation dated March 11, 1999.

Yours truly,

/s/ DELOITTE & TOUCHE LLP