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METALCLAD CORP
Form 8-K
April 10, 2002

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 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 4, 2002

Metalclad Corporation

(Exact Name of registrant as specified in its chapter)

Delaware ----- (State or other Jurisdiction of Incorporation)	0-2000 ----- (Commission File Number)	95-2368719 ----- (IRS employer Identification No.)
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800 Nicollet Mall, Suite 2690, Minneapolis, Minnesota 55402

(Address of principal executive offices & Zip Code)

(612) 333-0614

Registrant's telephone number, including area code

N/A

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

Item 1. Changes in Control of Registrant.

Not Applicable.

Item 2. Acquisition or Disposition of Assets.

Not Applicable.

Item 3. Bankruptcy or Receivership.

Not Applicable.

Item 4. Changes in Registrant's Certifying Accountant.

On April 4, 2002, Moss Adams LLP, the independent accountants

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engaged by Metalclad Corporation to conduct an audit of its financial statements for more than the past two fiscal years and to express an opinion and report thereon, resigned as Metalclad Corporation's auditors.

The report of Moss Adams LLP on the financial statements of Metalclad Corporation for the years 2000 and 2001 did not contain an adverse opinion or a disclaimer of opinion, and was not qualified or modified as to uncertainty, audit scope or accounting principles.

The resignation of Moss Adams LLP was not sought, recommended or approved by the Audit Committee or Board of Directors of Metalclad Corporation.

There were no disagreements between the management of Metalclad and Moss Adams LLP, with respect to the financial statements of Metalclad Corporation for the years 2000 and 2001, or the interim period, December 31, 2001 through April 4, 2002, on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which were not resolved to the satisfaction of Moss Adams LLP or which would have caused Moss Adams LLP to make reference to the subject matter or any such disagreement in connection with rendering its report on those financial statements.

Item 5. Other Events and Regulation FD Disclosure.

Not Applicable.

Item 6. Resignations of Registrant's Directors.

Not Applicable.

Item 7. Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired

Not Applicable.

(b) Pro-Forma Financial Information

Not Applicable.

(c) Exhibits

(i) Resignation letter of Moss Adams LLP.

Item 8. Change in Fiscal Year.

Not Applicable.

Item 9. Regulation FD Disclosure.

Not Applicable.

Dated: April 10, 2002

METALCLAD CORPORATION

By: /s/ Wayne W. Mills

Wayne W. Mills

Its: President and Chief Executive Officer

Exhibit: Resignation Letter of Moss Adams LLP

April 4, 2002

Mr. Brian Niebur, Chief Financial Officer
Metalclad Corporation
800 Nicollet Mall
Suite 2690
Minneapolis, Minnesota

Dear Mr. Niebur:

This is to confirm that the client-auditor relationship between
Metalclad Corporation (Commission File Number 0-2000) and Moss Adams LLP
has ceased.

Sincerely,

/s/Christopher G. Schmidt

Christopher G. Schmidt, for
MOSS ADAMS LLP

cc: Office of the Chief Accountant
SECPS Letter File
Securities and Exchange Commission
Mail Stop 9-5
450 Fifth Street, N.W.
Washington, D.C. 20549