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LIGAND PHARMACEUTICALS INC
Form 8-K
August 03, 2004

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): July 27, 2004

LIGAND PHARMACEUTICALS INCORPORATED
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of incorporation)

000-20720
(Commission File Number)

10275 SCIENCE CENTER DRIVE,
SAN DIEGO, CALIFORNIA
(Address of principal executive offices)

(858) 550-7500
(Registrant's telephone number, including area code)

77-0160744
(I.R.S. Employer Identification No.)

92121-1117
(Zip Code)

Item 4. Changes in Registrant's Certifying Accountant.

Ligand Pharmaceuticals Incorporated (Ligand) has received notice from Deloitte & Touche LLP that, effective upon the filing of Ligand's Form 10-Q for the period ended June 30, 2004, Deloitte & Touche LLP will resign as the independent auditors of the company. Ligand has been informed by Deloitte & Touche LLP that the reasons for its action are not related to any disagreements between Ligand and Deloitte & Touche LLP on matters of accounting principles or practices, financial statement disclosure or auditing scope or procedures. The Audit Committee of Ligand's Board of Directors is currently in the process of selecting a new independent registered public accounting firm for the third quarter and fiscal year ending December 31, 2004.

The reports of Deloitte & Touche LLP on Ligand's financial statements for the past two fiscal years contained no adverse opinion or disclaimer of opinion,

