

SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

FORM S-8

**REGISTRATION STATEMENT UNDER
 THE SECURITIES ACT OF 1933**

EPITOPE, INC.

(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

Oregon
 (STATE OF INCORPORATION)

93-0779127
 (IRS EMPLOYER IDENTIFICATION NO.)

8505 S.W. Creekside Place
 Beaverton, Oregon
 (ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

97008
 (ZIP CODE)

EPITOPE, INC., 1991 STOCK AWARD PLAN
 (FULL TITLE OF THE PLAN)

John W. Morgan
 President and Chief Executive Officer
 Epitope, Inc.
 8505 S.W. Creekside Place
 Beaverton, Oregon 97008
 Telephone (503) 641-6115

(NAME, ADDRESS, AND TELEPHONE NUMBER OF AGENT FOR SERVICE)

CALCULATION OF REGISTRATION FEE

TITLE OF SECURITIES TO BE REGISTERED	AMOUNT TO BE REGISTERED	PROPOSED MAXIMUM OFFERING PRICE PER SHARE	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE	AMOUNT OF REGISTRATION FEE
Common Stock, no par value (1)	1,287,635 Shares	(1)	\$6,569,585(1)	\$1,905.00

(1) Pursuant to Rule 457(h), the proposed maximum aggregate offering price and the registration fee have been computed based on the exercise price for 760,504 options to purchase shares of Epitope, Inc. common stock, no par value ("Common Stock"), granted prior to the date of this Registration Statement and on the basis of the average of the high and low sales prices, \$6.06, reported for the Common Stock on the National Market Tier of the Nasdaq Stock Market on March 1, 1999 for the remaining 527,131 shares of Common Stock currently being registered.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the registrant with the Securities and Exchange Commission are incorporated by reference in this registration statement:

- (a) The registrant's Annual Report on Form 10-K for the year ended September 30, 1998.
- (b) The registrant's Quarterly Report on Form 10-Q for the quarter ended December 31, 1998.
- (c) The description of the registrant's capital stock included in Exhibit 99.1 to the registrant's current report on Form 8-K dated December 24, 1997.
- (d) The description of the registrant's preferred stock purchase rights contained in the registrant's Registration Statement on Form 8-A dated December 23, 1997.

All documents filed by the registrant subsequent to the date of filing of this Registration Statement pursuant to Sections 13(a), 13(c), 14 or 15 (d) of the Securities Exchange Act of 1934, as amended, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

None.

Item 6. Indemnification of Directors and Officers.

The Oregon Business Corporation Act (the "Oregon Act") requires the indemnification of an individual made a party to a proceeding because the individual is or was a director, officer, employee, or agent of a corporation (unless limited by the corporation's articles of incorporation) if the individual is wholly successful in the proceeding, on the merits or otherwise. In addition, the Oregon Act allows a corporation to indemnify such an individual if: (a) the conduct of the individual was in good faith; (b) the individual reasonably believed that the individual's conduct was in the best interests of the corporation, or at least not opposed to its best interests; and (c) in the case of any criminal proceeding, the individual had no reasonable cause to believe that the individual's conduct was unlawful.

A corporation may also provide indemnification if (y) in the case of any proceeding by or in the right of the corporation, such individual was not adjudged liable to the corporation or (z) in connection with any proceeding (other than a proceeding by or in the right of the corporation) charging improper personal benefit to the individual, such individual was not adjudged liable on the basis that he or she improperly received personal benefit.

The Oregon Act also authorizes a court to order indemnification, whether or not the above standards of conduct have been met, if the court determines that the officer or director is fairly and reasonably entitled to indemnification in view of all the relevant circumstances.

The indemnification described above is not exclusive of any other rights to which officers or directors may be entitled under a corporation's articles of incorporation or bylaws, or under any agreement, action of its board of directors, vote of shareholders or otherwise.

Article III of the restated articles of incorporation of the Company permits the Company to indemnify its current or former directors, officers, employees, and agents to the fullest extent permitted by law. Article V of the bylaws of the Company requires such indemnification for directors or former directors, or any individual who may have served as a director of another corporation in which it owns shares of capital stock or of which it is a creditor, against expenses and liability, including attorney fees, actually and necessarily incurred by such individual in connection with any threatened, pending, or completed action, suit, or proceeding to which the individual is a party because of service to the Company. Article V of the bylaws further provides that the foregoing right of indemnification shall not be deemed exclusive of any other rights to which the individual may be entitled under the restated articles of incorporation or the bylaws, or under any agreement, action of the shareholders or otherwise. The Company may, but is not required to, offer the same rights of indemnification, on a case-by-case basis, to the officers, employees, and agents of the Company.

In addition to the foregoing right of indemnity, the Company has entered into indemnification agreements with all current officers and directors. Each indemnification agreement makes provisions of the Oregon Act relating to permissive indemnification mandatory and therefore restates the Company's obligation as set forth in the bylaws, as discussed above. Also, the indemnification agreements set forth the Company's obligation to indemnify each party to an agreement in the event that he or she is entitled to indemnification of some but not all liabilities and expenses. Procedures are also set forth in the indemnification agreements for the defense of claims by the Company and in the event that there is a change or potential change in the control of the Company.

ORS 60.367 provides that any director held liable pursuant to that section for the unlawful payment of a dividend or other distribution of assets of a corporation shall be entitled to contribution from (a) each shareholder who accepted the dividend or distribution knowing the same to have been made in violation of the Oregon Act or the articles of incorporation and (b) each director who voted for or assented to the dividend or distribution without complying with the applicable standards of conduct described in ORS 60.357.

The Company carries insurance protecting officers and directors against certain liabilities that they may incur in their respective capacities with the Company.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

The Index to Exhibits listing the exhibits required by Item 601 of Regulation S-K is located at page II-6.

Item 9. Undertakings.

(a) The registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933 ("Securities Act");

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 ("Exchange Act") that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered that remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions described in Item 6 above, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue. The undertaking of the registrant in the preceding sentence does not apply to insurance against liability arising under the Securities Act.

SIGNATURES

The Registrant.

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Beaverton, state of Oregon, on the 4th day of March, 1999.

(Registrant)

By /s/ Charles E. Bergeron

Charles E. Bergeron
Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated as of the 4th day of March, 1999.

Signature -----	Title -----
(1) Principal Executive Officer	
* JOHN W. MORGAN	President, Chief Executive

Officer, and Director

(2) Principal Financial Officer:

/s/ Charles E. Bergeron

CHARLES E. BERGERON Chief Financial Officer

(3) Principal Accounting Officer

/s/ Theodore R. Gwin

THEODORE R. GWIN Controller

(4) A majority of the Board of Directors:

- * ROGER L. PRINGLE Chairman of the Board
- * W. CHARLES ARMSTRONG Director
- * ANDREW S. GOLDSTEIN Director
- * MARGARET H. JORDAN Director
- * MICHAEL J. PAXTON Director
- * G. PATRICK SHEAFFER Director
- * ROBERT J. ZOLLARS Director

* By /s/ Charles E. Bergeron

Charles E. Bergeron
Attorney-in-fact

INDEX TO EXHIBITS

- 4.1 Restated Articles of Incorporation, as amended, of the registrant. Incorporated by reference to Exhibit 3 to the registrant's Registration Statement on Form 8-A filed December 26, 1997 (File No. 000-15337) ("Form 8-A").
- 4.2 Restated Bylaws of the registrant. Incorporated by reference to Exhibit 3.2 to the registrant's Annual Report on Form 10-K for the year ended September 30, 1997.
- 4.3 Rights Agreement dated as of December 15, 1997, between the registrant and ChaseMellon Shareholder Services, L.L.C. Incorporated by reference to Exhibit 4.1 to Form 8-A.
- 5 Opinion of Miller, Nash, Wiener, Hager & Carlsen LLP.
- 23.1 Consent of PricewaterhouseCoopers LLP.
- 23.2 Consent of Miller, Nash, Wiener, Hager & Carlsen LLP. Included in Exhibit 5.
- 24 Power of attorney of certain officers and directors.

Other exhibits listed in Item 601 to Regulation S-K are not applicable.

Exhibit 5

March 2, 1999

Epitope, Inc.
8505 S.W. Creekside Place
Beaverton, Oregon 97008

Subject: Epitope, Inc. Registration Statement on Form S-8

Ladies and Gentlemen:

Reference is made to the registration statement on Form S-8 ("Registration Statement") to be filed by Epitope, Inc., an Oregon corporation ("Company"), with the Securities and Exchange Commission for the purpose of registering under the Securities Act of 1933, as amended, an additional 1,287,635 shares (the "Registered Shares") of the Company's common stock, no par value ("Common Stock"), to be issued in connection with the Company's 1991 Employee Stock Award Plan, as amended (the "1991 Plan"), together with options and other rights related thereto.

We have examined originals or copies, certified or otherwise identified to our satisfaction, of such corporate records, certificates of public officials, and other documents as we have deemed necessary or relevant as a basis for the opinion set forth herein.

Based on the foregoing, it is our opinion that:

1. The 1991 Plan has been duly adopted and approved by all necessary corporate action.
2. When the Registered Shares are issued and sold by the Company as provided in the 1991 Plan while the Registration Statement is effective, and when payment for such shares to the extent and in the manner required by the 1991 Plan is received by the Company, the Registered Shares will be validly issued, fully paid and non-assessable.

We consent to the use of this opinion in the Registration Statement and in any amendments thereof. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act.

Very truly yours,

MILLER, NASH, WIENER, HAGER & CARLSEN LLP

Exhibit 23

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated November 12, 1998, which appears in the Epitope, Inc. Annual Report on Form 10-K for the year ended September 30, 1998.

PRICEWATERHOUSECOOPERS LLP

Portland, Oregon
February 26, 1999

Exhibit 24

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Charles E. Bergeron and Theodore R. Gwin, and each of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution, in any and all capacities, to sign a registration statement on Form S-8 to be filed by Epitope, Inc., relating to 1,000,000 shares of its common stock, no par value ("Common Stock"), issuable pursuant to its 1991 Stock Award Plan, and any and all amendments (including post-effective amendments) to such registration statement and to file the same, with exhibits, with the Securities and Exchange Commission. In addition, the undersigned grants unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents may lawfully do or cause to be done.

IN WITNESS WHEREOF, this power of attorney has been signed by the following persons in the capacities indicated as of January 19, 1999.

<i>/s/ John W. Morgan John W. Morgan</i>	<i>President, Chief Executive Officer and Director</i>
<i>/s/ Charles E. Bergeron Charles E. Bergeron</i>	<i>Chief Financial Officer</i>
<i>/s/ Theodore R. Gwin Theodore R. Gwin</i>	<i>Controller</i>
<i>/s/ Roger L. Pringle Roger L. Pringle</i>	<i>Chairman of the Board</i>
<i>/s/ W. Charles Armstrong W. Charles Armstrong</i>	<i>Director</i>
<i>/s/ Andrew S. Goldstein Andrew S. Goldstein</i>	<i>Director</i>
<i>/s/ Margaret H. Jordan Margaret H. Jordan</i>	<i>Director</i>
<i>/s/ Michael J. Paxton Michael J. Paxton</i>	<i>Director</i>
<i>/s/ G. Patrick Sheaffer G. Patrick Sheaffer</i>	<i>Director</i>
<i>/s/ Robert J. Zollars</i>	<i>Director</i>
<i>Robert J. Zollars</i>	
