

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): September 15, 2006

Access Pharmaceuticals, Inc.

(Exact name of registrant as specified in its charter)

Delaware 0-9314 83-0221517

(State of Incorporation) (Commission File Number) (I.R.S. Employer
Identification No.)

2600 Stemmons Freeway, Suite 176, Dallas, Texas 75207

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (214) 905-5100

Item 4.01 Changes in Registrant's Certifying Accountant

On September 15, 2006, Grant Thornton LLP ("Grant Thornton") notified Access Pharmaceuticals, Inc. (the "Company") that it has resigned as our independent registered public accounting firm.

The Company's audit committee has commenced an immediate search for a new independent registered public accounting firm, including requesting proposals from other accounting firms.

Grant Thornton performed audits of the Company's consolidated financial statements for the years ended December 31, 2005 and 2004. Grant Thornton's reports did not contain an adverse opinion or disclaimer of opinion, but the 2005 report was modified to include an explanatory paragraph related to uncertainties about the Company's ability to continue as a going concern.

During the years ended December 31, 2005 and 2004 and through September 15, 2006, (i) there have been no disagreements with Grant Thornton on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreement(s), if not resolved to Grant Thornton's satisfaction, would have caused Grant Thornton to make reference to the subject matter of the disagreement(s) in connection with its reports for such year, and (ii) there were no "reportable events" as such term is defined in Item 304(a)(1)(v) of Regulation S-K. However, as reported in the Company's Form 10-K for the year ended December 31, 2005, Grant Thornton has communicated to the Company's audit committee the existence of material weaknesses in our system of internal control over financial reporting related to the inadequacy of staffing and a lack of segregation of duties.

The Company will file an amended Form 8-K as required by SEC rules upon the appointment of a successor independent registered public accounting firm.

The Company provided Grant Thornton with a copy of this Form 8-K prior to its filing with the SEC and requested Grant Thornton to furnish a letter addressed to the SEC stating whether it agrees with the statements made above. Attached as Exhibit 16.1 is a copy of Grant Thornton LLP's letter to the SEC, dated September 21, 2006.

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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.

Access Pharmaceuticals, Inc.
(Registrant)

By: /s/ Stephen B. Thompson

Stephen B. Thompson
Vice President and
Chief Financial Officer

Dated September 21, 2006

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Exhibit 16.1

Grant Thornton LLP

September 21, 2006

U.S. Securities and Exchange Commission
Office of the Chief Accountant
450 Fifth Street, NW
Washington, DC 20549

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of Access Pharmaceuticals, Inc. dated September 15, 2006, and agree with the statements concerning our Firm contained in the first, third, fourth and sixth paragraphs therein. We have no basis to agree or disagree with the other statements of the registrant contained therein.

Very truly yours,

/s/ GRANT THORNTON LLP

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