

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): October 2, 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

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant under any
of the following provisions (see General instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act
(17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
(17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-29(b) under
Exchange Act (17 CFR 240.14d-29(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under
Exchange Act (17 CFR 240.13e-4(c))

Item 4.01 Changes in Registrant's Certifying Accountant

On September 20, 2006, the Audit Committee of the Board of Directors
of Access Pharmaceuticals, Inc. (the "Company") approved the engagement
of Whitley Penn LLP ("Whitley Penn") as its independent registered public
accounting firm to audit the Company's financial statements for the year
ended December 31, 2006. On October 2, 2006, Whitley Penn formally
advised the Company that it was accepting the position as the Company's
independent registered public accounting firm for the year ending
December 31, 2006.

During the years ended December 31, 2005 and 2004, and the interim
period through October 2, 2006, Whitley Penn has not been engaged as an
independent registered public accounting firm to audit either the
financial statements of the Company or any of its subsidiaries, nor has
the Company or anyone acting on its behalf consulted with Whitley Penn
regarding: (i) the application of accounting principles to a specified
transaction, either completed or proposed, or the type of audit opinion
that might be rendered on the Company's financial statements; or (ii)

any matter that was the subject of a disagreement or reportable event as set forth in Item 304(a)(2)(ii) of Regulation S-K.

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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 October 3, 2006

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