

The audit reports of Grant on the financial statements of LecTec Corporation as of and for the two years in the period ended December 31, 2003 did not contain any adverse opinion or disclaimer of opinion, but were qualified as to a going concern uncertainty. This going concern qualified opinion was in no way related to LecTec's decision to dismiss Grant as independent accountants, and LecTec's management concurs with the qualified audit opinion issued on said financial statements. The Company's decision is based on its desire to reduce the overall cost of its audit services through the engagement of a local versus a national independent accounting firm. The Company believes that changes in the complexity of its operations also support the engagement of a local accounting firm.

During LecTec's two year period ended December 31, 2003, and the subsequent period through the date hereof, LecTec did not consult with LBLC regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

The Company delivered a copy of this report on Form 8K to Grant on April 21, 2004. Concurrently therewith, the Company requested that Grant furnish it with a letter addressed to the Securities and Exchange Commission ("SEC") stating whether or not it agrees with the above statements. Attached hereto as Exhibit 16.1 is a copy of the letter from Grant to the SEC dated April 23, 2004.

Item 7. Financial Statements and Exhibits.

(c) Exhibits

<Table>

<Caption>

Exhibit	Description of Exhibit
<S>	<C>
16.1	Letter Regarding: Change in Certifying Accountant

</Table>

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.

Date: April 23, 2004

LECTEC CORPORATION

/s/ Timothy P. Fitzgerald

 Timothy P. Fitzgerald
 Chief Executive Officer and President

EXHIBIT INDEX

<Table>

<Caption>

Exhibit	Description of Exhibit
<S>	<C>
16.1	Letter Regarding: Change in Certifying Accountant

</Table>

April 23, 2004

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Re: LecTec Corporation
File No. 0-16159

Dear Sir or Madam:

We have read Item 4 of the Form 8-K of LecTec Corporation dated April 23, 2004,
and agree with the statements.

Sincerely,

/s/ Grant Thornton LLP