

SCANNER TECHNOLOGIES CORP

Form 8-K

August 22, 2002

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): August 19, 2002

Scanner Technologies Corporation

(Exact name of Registrant as Specified in its Charter)

New Mexico

(State or Other Jurisdiction of Incorporation)

000-08149

(Commission File Number)

85-0169650

(IRS Employer)

14505 21st Avenue N., #220

Minneapolis, Minnesota 55447

(Address of Principal Executive Offices and Zip Code)

(763) 476-8271

(Registrant's telephone number, including area code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Item 4. Changes in Registrant's Certifying Accountant.

Effective August 19, 2002, the Board of Directors of the Registrant determined to replace Grant Thornton LLP, the independent accountant engaged by the Registrant for prior years, with Lurie Besikof Lapidus & Company LLP as its independent accountant.

There were not, in connection with the audits of the two most recent fiscal years and any subsequent interim period preceding the selection of Lurie Besikof Lapidus & Company LLP, any disagreements with Grant Thornton LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Grant Thornton LLP's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report, nor has Grant Thornton LLP's report on the financial statements of the Registrant for the past two years contained an adverse opinion or disclaimer of opinion or been qualified or modified as to uncertainty, audit scope or accounting principles.

Item 7. Financial Statements and Exhibits.

(a) Financial statements of businesses acquired.

None

(b) Pro forma financial information:

None

(c) Exhibits: See Exhibit Index on page following Signatures.

EXHIBIT INDEX

Scanner Technologies Corporation

Form 8-K Current Report

| <u>Exhibit Number</u> | <u>Description</u> |
|----------------------------------|------------------------------|
| 16 | Letter of Grant Thornton LLP |