

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

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FILER

LEXON TECHNOLOGIES INC

CIK: **1065189** | IRS No.: **870502701** | State of Incorporation: **DE** | Fiscal Year End: **0930**
Type: **8-K/A** | Act: **34** | File No.: **000-24721** | Film No.: **1697646**
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Business Address
*1401 BROOK DRIVE
DOWNS GROVE IL 60515
6309166196*

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

ITEM 4 - May 30, 2001

(Date of Report: Date of earliest event reported)

LEXON TECHNOLOGIES, INC.

(Exact name of registrant as specified in its charter)

Delaware

0-24721

87-0502701

(State or other jurisdiction (Commission File Number) (IRS Employer ID No.)
of incorporation)

1401 Brook Drive, Downers Grove, Illinois 60515

(Address of principal executive office)

Registrant's telephone number, including area code: (630) 916-6196

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

The Company is hereby amending its current report on Form 8-K, filed August 1, 2001, to include the following additional information regarding a change in the Company's certifying accountant.

The Company's Board of Directors did not approve a change of certifying accountant. On May 30, 2001, the Company's auditors, Hutton Nelson & McDonald, LLP, ("HN & M") sent the Company a termination notice resigning as the Company's certifying accountant due to non payment of fees.

During the Company's two most recent fiscal years and the interim period preceding HN & M's resignation on May 30, 2001, the Company has had no disagreement with HN & M on any matter of accounting principles or practices, financial statements disclosure or auditing scope or procedure which, if not resolved to the satisfaction of HN & M, would have caused it to make reference to the subject matter of such disagreement in connection with its reports.

HN & M's report on the financial statements for the fiscal years ended December 31, 1999 and 1998 did not contain any adverse opinions or disclaimers of opinion or qualify or modify an opinion as to uncertainty, audit scope, or accounting principles. The Company has not filed audited financial statements for the year ended December 31, 2000.

The Company has requested that HN & M review the foregoing disclosures and provide a letter addressed to the Securities and Exchange Commission stating whether they agree with the above statements and, if not, stating in what respects they do not agree. HN & M's letter is included as an exhibit to this amended report on Form 8-K/A.

ITEM 7. EXHIBITS

The following exhibits are included as part of this report:

Exhibit Number	SEC Reference Number	Title of Document	Location
16	16.03	Letter from Hutton Nelson & McDonald Relating to this amended filing	This filing

SIGNATURES

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, thereunto duly authorized.

LEXON TECHNOLOGIES, INC.

Date: August 3, 2001

/S/Kenneth J. Eaken, President and Chief Executive Officer

1

Exhibit No. 16.03

Hutton Nelson & McDonald, LLP
Certified Public Accountants

August 3, 2001

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street NW
Washington, D.C. 20549

Re: Lexon Technologies, Inc., Commission File Number 000-24721

Dear Sir/Madam:

We were previously independent auditors for the Company and under the date of February 18, 2000, except for Note 17 to the consolidated financial statements as to which the date is March 6, 2000, we reported on the consolidated financial statements of the Company for the years ended December 31, 1999 and 1998. On May 30, 2001, we terminated our relationship with the Company due to non payment for services rendered.

We have read the Company's statements included under Item 4 of its amended report on Form 8-K/A dated August 3, 2001, and we agree with such statements.

/S/Keith Freidlein
Hutton Nelson & McDonald, LLP
Certified Public Accountants
1815 South Meyers Road, Suite 550
Oakbrook Terrace, Illinois

Telephone (630) 495-5400
Facsimile (630) 495-0561