

ACURA PHARMACEUTICALS, INC  
Form 8-K  
October 26, 2009

**UNITED STATES  
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**

**October 26, 2009**  
Date of Report (Date of earliest event reported)

**Acura Pharmaceuticals, Inc.**

(Exact name of registrant as specified in its charter)

**State of New York**  
(State or other jurisdiction  
of incorporation)

**1-10113**  
(Commission File Number)

**11-0853640**  
(IRS Employer  
Identification No.)

**616 N. North Court, Suite 120**  
**Palatine, Illinois 60067**  
(Address of principal executive offices) (Zip Code)  
**(847) 705-7709**

Registrant's telephone number, including area code:

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-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 2.02. Results of Operations and Financial Condition.**

On October 26, 2009 we issued a press release disclosing the financial results for our third quarter ended September 30, 2009. A copy of our press release is being furnished as Exhibit 99.1 hereto.

**Item 9.01. Financial Statements and Exhibits.**

**Exhibit Number**      **Description**

99.1 Press Release dated October 26, 2009 announcing Financial Results for the Third Quarter of 2009

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**Acura Pharmaceuticals, Inc.**

By: /s/ PETER A. CLEMENS

Peter A. Clemens

*Senior Vice President & Chief Financial Officer*

Date: October 26, 2009

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**EXHIBIT INDEX**

**Exhibit Number**      **Description**

99.1                      Press Release dated October 26, 2009 announcing Financial Results for the Third Quarter of 2009