

ACURA PHARMACEUTICALS, INC  
Form 10-Q/A  
August 09, 2012

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20649**

**Form 10-Q/A**

**(Amendment No. 1)**

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE  
p ACT OF 1934.**

**For the quarterly period ended June 30, 2012**

**or**

**.. TRANSACTION REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE  
ACT OF 1934**

**For the transition period from \_\_\_\_\_ to \_\_\_\_\_**

**Commission File Number 1-10113**

**Acura Pharmaceuticals, Inc.**

*(Exact name of registrant as specified in its charter)*

New York 11-0853640  
(State or other Jurisdiction of (I.R.S. Employer Identification No.)  
incorporation or organization)

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)*

*(Former name, former address and former fiscal year, if changed since last report.)*

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months, and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 S-T (§232.405 of this charter) during the preceding 12 months (or to such shorter period that the registrant was required to submit and post such files).

Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large" filer, "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

As of July 27, 2012 the registrant had 45,863,422 shares of common stock, \$.01 par value, outstanding.

**AMENDMENT NO. 1 TO THE QUARTERLY REPORT ON FORM 10-Q  
FOR THE QUARTER ENDED JUNE 30, 2012**

**EXPLANATORY NOTE**

The purpose of this Amendment No. 1 to our Quarterly Report on Form 10-Q for the period ended June 30, 2012 as filed with the Securities and Exchange Commission on July 30, 2012 is to furnish Exhibits 101 to the Form 10-Q as required by Rule 405 of Regulation S-T within the 30 day grace period provided by Rule 405(a)(2)(ii) of Regulation S-T.

No changes have been made to the Quarterly Report other than the furnishing of Exhibit 101.INS, 101.SCH, 101.CAL, 101.DEF, 101.LAB and 101.PRE described above. This Amendment No. 1 to Form 10-Q does not reflect subsequent events occurring after the original filing date of the Form 10-Q or modify or update in any way disclosures made in the Form 10-Q, as amended.

**Item 6. Exhibits**

The exhibits required by this Item are listed below and have been previously filed except where indicated.

31.1 Certification of Periodic Report by Chief Executive Officer pursuant to Rule 13a-14 and 15d-14 of the Securities Exchange Act of 1934.

31.2 Certification of Periodic Report by Chief Financial Officer pursuant to Rule 13a-14 and 15d-14 of the Securities Exchange Act of 1934.

32.1 Certification of Periodic Report by the Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

\*101.INS

XBRL Instance Document

\*101.SCH

XBRL Taxonomy Extension Schema Document

\*101.CAL

XBRL Taxonomy Extension Calculation Linkbase

\*101.LAB

XBRL Taxonomy Extension Label Linkbase

\*101.PRE

XBRL Taxonomy Extension Presentation Linkbase

\*101.DEF

XBRL Taxonomy Extension Definition Linkbase

**\* *Furnished (Not Filed) Herewith***

*Signatures*

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

August 9, 2012 ACURA PHARMACEUTICALS, INC.

/s/ Robert B. Jones  
Robert B. Jones  
Chief Executive Officer

/s/ Peter A. Clemens  
Peter A. Clemens  
Senior VP & Chief Financial Officer