

ACURA PHARMACEUTICALS, INC
Form 8-K
April 21, 2010

**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**

April 21, 2010
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))

Item 2.02. Results of Operations and Financial Condition.

On April 21, 2010 we issued a press release disclosing the financial results for our first quarter ended March 31, 2010. A copy of our press release is attached as Exhibit 99.1 hereto.

Item 9.01. Financial Statements and Exhibits.

Exhibit Number Description

99.1 Press Release dated April 21, 2010 Announcing Financial Results for the First Quarter of 2010

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: April 21, 2010

EXHIBIT INDEX

Exhibit Number Description

99.1 Press Release dated April 21, 2010 Announcing Financial Results for the First Quarter of 2010