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July 31, 2018

**VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Jeffrey Gabor, Esq.

Re: Acura Pharmaceuticals, Inc. (the "Company")  
Registration Statement on Form S-1, File No. 333-215885  
Request for Withdrawal

Ladies and Gentleman:

The Company hereby applies for withdrawal of the Company's Registration Statement (File No. 333-215885) on Form S-1 filed with the Commission on February 3, 2017 (the "Registration Statement"). Pursuant to Rule 477 of the Securities Act of 1933, as amended (the "Act"), the Company is withdrawing the Registration Statement, which has not been declared effective, because the proposed public offering under the Registration Statement was abandoned due to the fact that the Company determined to not pursue the financing which was the subject thereof. Since the Registration Statement was not declared effective by the Commission, no shares of common stock as described in the Registration Statement were sold.

The Company also requests, in accordance with Rule 457(p) of the Act, that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

If you have any questions regarding the foregoing application for withdrawal, please do not hesitate to contact myself at (847-705-7709) or either of the following from LeclairRyan PLLC; Michael Epps (973-491-3576) or Stanley Brener (973-491-3367).

Sincerely,

ACURA PHARMACEUTICALS, INC.

By: /s/ Robert A. Seiser  
Robert A. Seiser  
VP, Treasurer & Corporate Controller

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