FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OMB APPROVAL									
OMB Number:	3235-0287								
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0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

	nd Address of Y RON J	Reporting Person*		A		RA PH		ker or Trading MACEU		INC [(Che	elationship o ck all applica Director	able)	Perso	10% Ow	ner
(Last) (First) (Middle) C/O ACURA PHARMACEUTICALS, INC. 616 N. NORTH COURT				3. Date of Earliest Transaction (Month/Day/Year) 05/23/2008					2	X Officer (give title below) Other (specify below) Sr VP/Chief Scientific Officer						
(Street) PALANT (City)		tate)	60067 (Zip)	4.	If Ame	endment, [Oate o	of Original File	ed (Month/Da	ay/Year)	6. In Line	Form fil	ed by One ed by More	Repoi	(Check App rting Person One Report	
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																
1. Title of Security (Instr. 3) 2. Transa Date (Month/D			е	Execution Date		Code (Instr.		ed (A) or tr. 3, 4 and 5	Beneficia Owned Fo	Form (D) or ollowing (I) (In		n: Direct r Indirect nstr. 4) (7. Nature of Indirect Beneficial Ownership			
						Code V	Amount	(A) o (D)	Price	Reported Transacti (Instr. 3 a	on(s)		1	Instr. 4)		
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																
Derivative Conversion Date Execution Security or Exercise (Month/Day/Year) if any		3A. Deemed Execution Date, if any (Month/Day/Year)		Transaction Derivative Securities		e s I (A) sed str.	6. Date Exercisable and Expiration Date (Month/Day/Year) 7. Title and Amo of Securities Underlying Derivative Secur (Instr. 3 and 4)		ies g Security	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)	ly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		(Instr. 4)			
Stock Options	\$9.87 ⁽¹⁾	05/23/2008		A		160,000		(2)	05/23/2018	Common Stock	160,000	(3)	160,000	0	D	

Explanation of Responses:

- 1. Represents closing price of Issuer's common stock on the Nasdaq Capital Market on 5/22/2008.
- 2. Option vests and becomes exercisable in 24 equal monthly installments from June 23, 2008 throgh May 23, 2010, unless certain events cause vesting and exercisability to be accelerated.
- 3. Not Applicable.

Remarks:

/s/ Ron J. Spivey

05/23/2008

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.