FORM 3

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL

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			or Sec	tion 30(n) o	t the investment Company Act of 1	940				
1. Name and Add EMIGH JA		rting Person*	2. Date of Event Requiring Statement (Month/Day/Year) 10/25/2007		3. Issuer Name and Ticker or Trading Symbol ACURA PHARMACEUTICALS, INC [ ACUR.OB ]					
(Last) (First) (Middle) C/O ACURA PHARMACUTICALS, INC.					Relationship of Reporting Persi (Check all applicable)     Director	10% Owne	r (Mo	5. If Amendment, Date of Original Filed (Month/Day/Year)		
616 N. NORT	TH COURT,	SUITE 120			X Officer (give title below)	Other (spe below)	, I 0. II	6. Individual or Joint/Group Filing (Check Applicable Line)		
(Street) PALATINE IL 60067					VP Marketing & Adn	linistration		X Form filed by One Reporting Person Form filed by More than One Reporting Person		
(City)	(State)	(Zip)								
			Table I - No	n-Deriva	tive Securities Beneficial	ly Owned				
1. Title of Security (Instr. 4)					2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownersh Form: Direct or Indirect ( (Instr. 5)	rect (D) (Instr. 5)			
Common Stock <sup>(1)(2)</sup>					1,420,000	D				
		(6			re Securities Beneficially ants, options, convertible		s)			
1. Title of Derivative Security (Instr. 4)			2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise	5. Ownership Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)	
			Date Exercisable	Expiration Date	n Title	Amount or Number of Shares	Price of Derivative Security	Derivative or Indirect		
Employee Sto	ck Options		(3)	03/08/2009	Common Stock	16,000	1.125	D		
Employee Stock Options			(3)	11/15/2011	Common Stock	25,000	2.46	D		
Employee Stock Options			(3)	02/17/2010	Common Stock	50,000	1.875	D		
Employee Stock Options			(3)	05/29/2008	Common Stock	10,000	2.5	D		
Employee Stock Options			(3)	06/29/2010	Common Stock	40,000	1.1125	D		
Employee Stock Options			(4)	03/09/2014	Common Stock	249,000	0.13	D		
Employee Stock Options			(3)	10/13/2008	Common Stock	10,000	1.5	D		

## **Explanation of Responses:**

- 1. Holdings listed include 45,000 shares of common stock and 1,375,000 Restricted Stock Units. Restricted Stock Units represent rights to an equivalent number of shares of common stock of the Issuer. Upon receipt of Common Stock under the Restricted Stock Units, holders of Restricted Stock Units must pay par value (\$.01) for each share acquired.
- 2. Restricted Stock Units vest as follows: 458,333 of such units vested upon issuance on 12/22/2005 (the grant date) and approximately 38197.5 (2.7778%) of such units vest on each of the first 24 monthly anniversaries of the grant date. Absent a change of control, 343,750 shares of common stock will be distributed under the Restricted Stock Units (after payment of \$.01 par value per share par value) on January 1st of each of 2011, 2012, 2013 and 2014. If a change of control occurs (whether prior to or after 2011), one share common stock will be distributed for each outstanding Restricted Stock Unit (after payment of \$.0.01 per share par value) at or about the time of the change of control.
- 3. Options are currently exercisable
- 4. Options vest with respect to 25% of the underlying shares on March 9th of each of 2005, 2006, 2007 and 2008, and upon the occurrence of certain events. Vested options are exercisable on the earliest of termination of employment, January 1, 2011 and a change of control.

## Remarks:

<u>/s/ James Emigh</u> <u>10/25/2007</u>

\*\* 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 5 (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.