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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

OMB APPROVAL

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

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

1. Name and Address of Reporting Person [*] Seiser Robert A			2. Issuer Name and Ticker or Trading Symbol <u>ACURA PHARMACEUTICALS, INC</u> [ACUR]		tionship of Reporting Pers : all applicable) Director Officer (give title below)	son(s) to Issuer 10% Owner Other (specify below)	
(Last) (First) (Middle) C/O ACURA PHARMACEUTICALS, INC. 616 N. NORTH COURT SUITE 120		ALS, INC.	3. Date of Earliest Transaction (Month/Day/Year) 01/01/2014		VP, Controller & Treasurer		
(Street) PALATINE IL 60067		60067 (Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	ridual or Joint/Group Filing Form filed by One Repo Form filed by More thar Person	orting Person	

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code (8)				5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1130.4)
Common Stock	01/01/2014		F		23,666 ⁽¹⁾	D	\$1.67	109,924	D	
Common Stock	01/01/2014		F		283 ⁽²⁾	D	\$1.67	109,641	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)					8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	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				

Explanation of Responses:

1. Shares of common stock of the Issuer withheld by the Issuer in satisfaction of the Reporting Person's tax withholdings on the exchange of 47,250 Restricted Stock Units for common stock of the Issuer.

2. Shares withheld by the Issuer for payment by the Reporting Person to the Issuer of \$0.01 par value per share for each of the 47,250 Restricted Stock Units exchanged for common stock. These shares were previously included in his holdings.

Remarks:



01/03/2014 Date

** Signature of Reporting Person

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.