

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* <u>THANGARAJ IMMANUEL</u>			2. Issuer Name and Ticker or Trading Symbol <u>ACURA PHARMACEUTICALS, INC</u> [<u>ACUR.OB</u>]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)	
(Last) (First) (Middle) <u>21 WATERWAY, SUITE 225</u>			3. Date of Earliest Transaction (Month/Day/Year) <u>03/30/2007</u>			
(Street) <u>THE</u> <u>TX</u> <u>77380</u> <u>WOODLANDS</u>			4. If Amendment, Date of Original Filed (Month/Day/Year)		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person	
(City) (State) (Zip)						

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. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	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			
Common Stock	03/31/2007		J ⁽¹⁾		79,872	A	\$0.838	1,160,749	I	By Essex Woodlands Health Ventures Fund V, L.P. ⁽²⁾
Common Stock	03/31/2007		J ⁽¹⁾		65,160	A	\$0.8465	1,225,909	I	By Essex Woodlands Health Ventures Fund V, L.P. ⁽²⁾
Common Stock	03/31/2007		J ⁽¹⁾		1,034	A	\$0.8381	1,226,943	I	By Essex Woodlands Health Ventures Fund V, L.P. ⁽²⁾
Common Stock	06/30/2007		J ⁽¹⁾		73,145	A	\$1.081	1,300,088	I	By Essex Woodlands Health Ventures Fund V, L.P. ⁽²⁾
Common Stock	06/30/2007		J ⁽¹⁾		61,693	A	\$0.904	1,361,781	I	By Essex Woodlands Health Ventures Fund V, L.P. ⁽²⁾

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. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	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		Date Exercisable	Expiration Date					
						(A) (D)			Title Amount or Number of Shares				

Explanation of Responses:

- 1. The Common Stock was issued as a quarterly interest payment on a senior secured note.
- 2. The reporting person is a managing director of the general partner of the partnership that owns the reported securities. The reporting person disclaims beneficial ownership of the reported securities except to the extent of his pecuniary interest therein.

/s/ Immanuel Thangaraj
** Signature of Reporting Person

07/19/2007
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.