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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act Of 1934

April 2, 2012
Date of Report (Date of earliest event reported)

ACURA PHARMACEUTICALS, INC.

(Exact Name of Registrant as Specified in Charter)

State of New York	1-10113	11-0853640
(State of Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

616 N. North Court, Suite 120
Palatine, Illinois 60067
(Address of principal executive offices) (Zip Code)

(847) 705-7709
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

› Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

› Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17CFR 240.14a-12)

› Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17CFR240.14d-2(b))

› Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17CFR 240.13e- 4(c))

Item 7.01 Regulation FD Disclosure.

On April 3, 2012, Robert B. Jones, our Chief Executive Officer is scheduled to make a presentation about Acura at the Needham Healthcare Conference at the New York Palace Hotel in New York, New York. Slides from the presentation are attached hereto as Exhibit 99.1.

Statements in the investor slide presentation that are not strictly historical may be “forward-looking” statements within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements to be materially different from any future results, performance, or achievements expressed or implied by such forward-looking statements. Forward-looking statements may include, but are not limited to, the ability of Pfizer (to whom we have licensed our Aversion® Technology for certain opioid analgesic products in the United States, Canada and Mexico) to successfully launch and commercialize such products, including Oxecta, the price discounting, if any, that may be offered by Pfizer, the ability of Pfizer and the ability of other pharmaceutical companies, if any, to whom we may license our Aversion Technology or Impede Technology, to obtain necessary regulatory approvals and commercialize products utilizing such technologies and the market acceptance of such products, expectations regarding potential market share for our products, our ability to enter into additional license agreements for our other product candidates, the ability to avoid infringement of patents, trademarks and other proprietary rights of third parties and the ability of our patents to protect our products from generic competition, and the ability to fulfill the FDA's requirements for approving our product candidates for commercial manufacturing and distribution in the United States, including, without limitation, the adequacy of the results of the laboratory and clinical studies completed to date and the results of laboratory and clinical studies we may complete in the future to support FDA approval of our product candidates, the adequacy of the development program for our product candidates, including whether additional clinical studies will be required to support FDA approval of our product candidates, changes in regulatory requirements, adverse safety findings relating to our product candidates, whether the FDA will agree with our analysis of our clinical studies and how it may evaluate the results of these studies or whether further studies of our product candidates will be required to support FDA approval, whether or when we are able to obtain FDA approval of labeling for our product candidates for the proposed indications or for abuse deterrent features, whether our product candidates will ultimately deter abuse in commercial settings and whether our Impede Technology will disrupt the processing of pseudoephedrine into methamphetamine. In some cases, you can identify forward-looking statements by terms such as "may," "will," "should," "could," "would," "expects," "plans," "anticipates," "believes," "estimates," "projects," "predicts," "potential" and similar expressions intended to identify forward-looking statements. These statements reflect our current views with respect to future events and are based on assumptions and subject to risks and uncertainties. Given these uncertainties, you should not place undue reliance on these forward-looking statements. We discuss many of these risks in greater detail in our filings with the Securities and Exchange Commission.

Item 9.01 Financial Statements and Exhibits.

Exhibit Number	**Description**
99.1	Slides from the Scheduled Presentation on April 3, 2012

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

ACURA PHARMACEUTICALS, INC.

By: /s/ Peter A. Clemens
Peter A. Clemens
Senior Vice President & Chief Financial Officer

Date: April 2, 2012

Exhibit Number	Description
99.1	Slides from the Scheduled Presentation on April 3, 2012

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Needham & Company

Healthcare Conference
New York, NY

April 3, 2012

Caution Regarding Forward Looking Statements

Certain statements in this press release constitute "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements to be materially different from any future results, performance, or achievements expressed or implied by such forward-looking statements. Forward-looking statements may include, but are not limited to, the ability of Pfizer (to whom we have licensed our AVERSION Technology for certain opioid analgesic products in the United States, Canada and Mexico) to successfully launch and commercialize such products, the ability of Pfizer and the ability of other pharmaceutical companies, if any, to whom we may license our AVERSION Technology or IMPEDE Technology, to obtain necessary regulatory approvals and commercialize products utilizing such technologies and the market acceptance of such products, expectations regarding potential market share for our products, our ability to enter into additional license agreements for our other product candidates, the ability to avoid infringement of patents, trademarks and other proprietary rights of third parties and the ability of our patents to protect our products from generic competition, and the ability to fulfill the FDA's requirements for approving our product candidates for commercial manufacturing and distribution in the United States, including, without limitation, the adequacy of the results of the laboratory and clinical studies completed to date and the results of laboratory and clinical studies we may complete in the future to support FDA approval of our product candidates, the adequacy of the development program for our product candidates, including whether additional clinical studies will be required to support FDA approval of our product candidates, changes in regulatory requirements, adverse safety findings relating to our product candidates, whether the FDA will agree with our analysis of our clinical studies and how it may evaluate the results of these studies or whether further studies of our product candidates will be required to support FDA approval, whether or when we are able to obtain FDA approval of labeling for our product candidates for the proposed indications or for abuse deterrent features, whether our product candidates will ultimately deter abuse in commercial settings, whether chain or independent pharmacies will stock NEXAFED for sale, whether pharmacists at chain or independent pharmacies will be able to influence such pharmacies to stock NEXAFED for sale, whether pharmacists will recommend NEXAFED to customers seeking their advise for the selection of a nasal decongestant, whether our IMPEDE Technology will disrupt the processing of pseudoephedrine into methamphetamine, whether other methods to convert or extract pseudoephedrine for methamphetamine production will be developed and which are not disrupted by our IMPEDE Technology, and the market acceptance of NEXAFED or any product utilizing our IMPEDE Technology. In some cases, you can identify forward-looking statements by terms such as "may," "will," "should," "could," "would," "expects," "plans," "anticipates," "believes," "estimates," "projects," "predicts," "potential" and similar expressions intended to identify forward-looking statements. These statements reflect our current views with respect to future events and are based on assumptions and subject to risks and uncertainties. Given these uncertainties, you should not place undue reliance on these forward-looking statements. We discuss many of these risks in greater detail in our filings with the Securities and Exchange Commission.

Business Highlights

US Commercial Introduction

- 1st Aversion® opioid product approved June 2011
- Pfizer commercially launched February, 2012

Proprietary Technology Platforms

- Aversion® Technology
- Impede™ Technology

Robust Product Pipeline

Seven product candidates

- Five Aversion® products; four licensed to Pfizer
- Two Impede™ OTC products

Significant Addressable Market

Opioids are the largest U.S. prescription drug category

Strong Balance Sheet

- $35.7 million of cash at 12/31/11
- Sufficient cash to execute current business plan through at least the next two years

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Product Portfolio Summary

- **Broad pipeline of product candidates**
- **Two proprietary technologies: Aversion® and Impede™**

Product	Area	Technology	Licensee	Status
Oxycodone HCL, USP CII	Opioid	Aversion	Pfizer	**Marketed in the U.S.**
Hydrocodone/APAP	Opioid	Aversion	Pfizer	In Development
Oxycodone/APAP	Opioid	Aversion	Pfizer	In Development
4th Opioid	Opioid	Aversion	Pfizer	In Development
Nexafed™	Cough/Cold	Impede		Commercial Scale-up
Pseudoephedrine Combo	Cough/Cold	Impede		Feasibility Studies
Stimulant Tablet	ADHD	Aversion		Formulation Development

Corporate Strategy

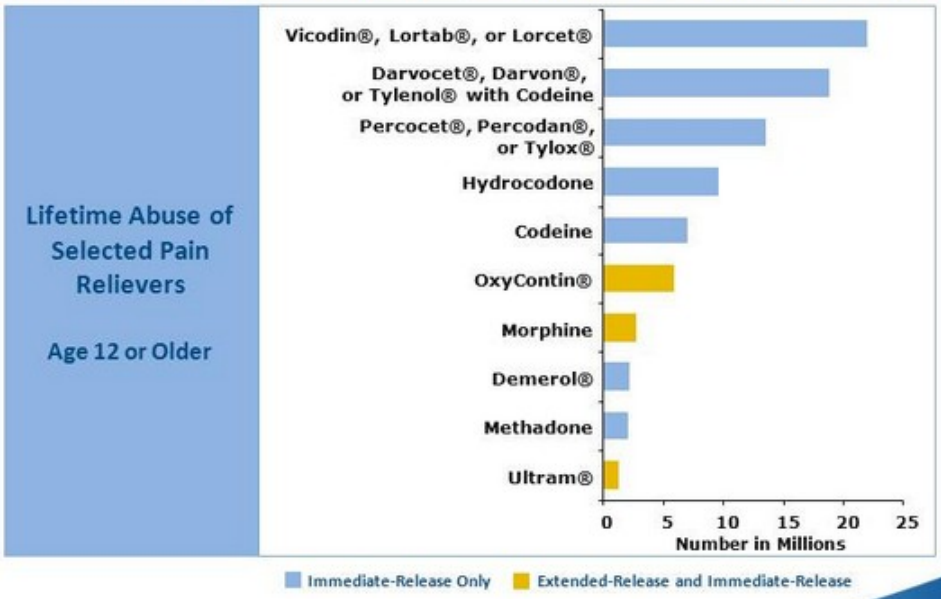
- **Develop and commercialize products with abuse-deterrent features and benefits**
  - Apply Aversion and Impede technologies to additional pharmaceutical products susceptible to abuse
- **Maintain an efficient internal cost structure**
  - License product candidates to pharmaceutical companies focused on physician-based sales and marketing
- **Expand product portfolio though in-licensing and/or acquisition**

Aversion® Technology

Proprietary mixture of inactive ingredients added to immediate release tablets intended to discourage tampering associated with misuse and abuse

Abuse of Opioids is Prevalent

- 35 million people in the United States have used Rx opioids non-medically in their lifetime
- Immediate Release (IR) opioids are more frequently abused than Extended Release (ER) opioids



Source: SAMHSA, Office of Applied Studies, 2009 National Survey on Drug Use and Health

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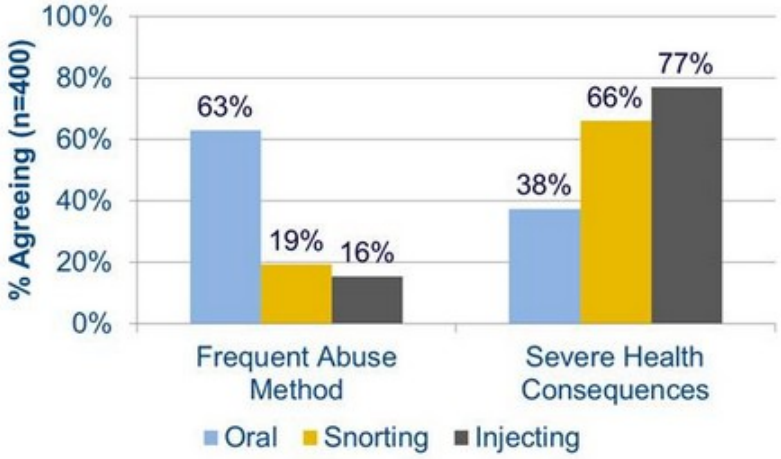
Physician Perception of Opioid Abuse

- **Snorting and Injecting are the methods with the highest concern for serious adverse health consequences with immediate release opioids**



Source: Company Research, 400 Primary Care, Surgeon, Pain Specialists & Emergency Room Physicians, December 2011

1st FDA Approved Aversion Product

- **FDA Approval:** June 17, 2011
- **Marketed By:** Pfizer, Inc.
- **First Commercial Sale:** February 2, 2012
- **Market Size:** 14.8 million annual IR oxycodone Rx's
- **Active Ingredient:** Oxycodone HCl, USP CII
- **Reference Brand:** Roxicodone®
- **Tablet Strengths:** 5 mg and 7.5 mg

Source: IMS NPA, MAT Dec. 2011
Roxicodone is a registered trademark of Xanodyne Pharmaceuticals, Inc.

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Market for 5mg IR Oxycodone Tabs

- High percent of IR oxycodone is utilized without a dispensed prescription
- 99% of units (tabs/caps) shipped were generic
- 12.3% growth in dispensed prescription in 2011 versus 2010

Source: IMS NPA, MAT Dec. 2011 & IMS NSP, MAT Nov. 2011

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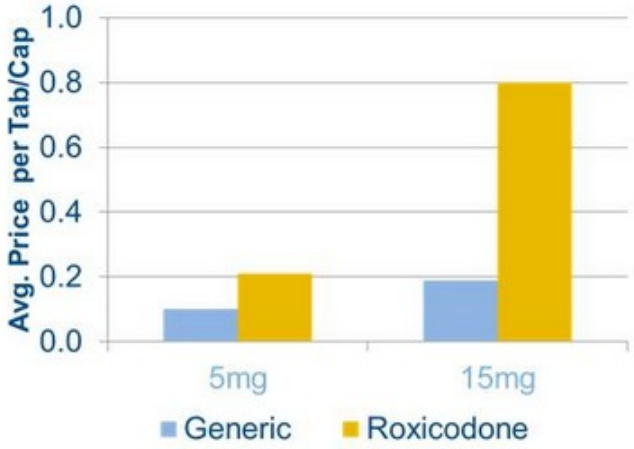
IR Oxycodone Tablet Pricing

- Average prices of tablets/capsules shipped from distribution centers to healthcare providers/pharmacies
- Managed care price contracting will be critical to success



Source: IMS NSP, MAT Nov. 2011

Roxicodone is a registered trademark of Xanodyne Pharmaceuticals, Inc.,

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Aversion Technology Products

Opioid Portfolio

Product	Licensee	Status
Oxycodone HCl, USP CII	Pfizer	**Marketed in the U.S.[1]**
Hydrocodone/APAP	Pfizer	Enrollment Complete in First Clinical Study[2]
Oxycodone/APAP	Pfizer	In Development
4th Opioid	Pfizer	In Development

[1] The New Drug Application for Aversion® Oxycodone HCl included
- 2 Laboratory Studies
- 3 Clinical Studies with 115 subjects in aggregate

[1] FDA Summary Basis of Approval; Oxecta®
[2] www.ClinicalTrials.gov
Oxecta is a registered trademark of Pfizer,Inc.

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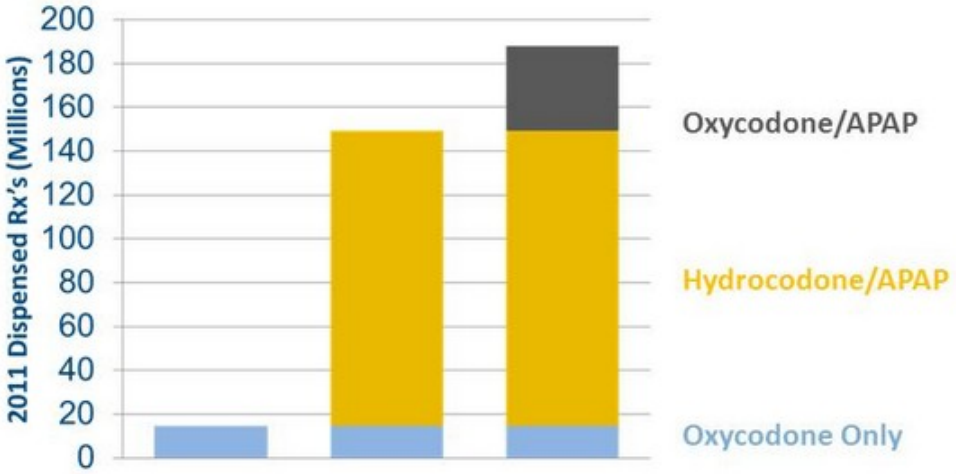
Aversion IR Product Markets

- 188 million dispensed prescriptions in 2011
- $1.7 billion in sales (mostly generic prices)



Source: IMS NPA, MAT Dec. 2011

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Pfizer Partnership for Opioids

- **Four immediate-release opioid analgesics licensed to Pfizer**
  - $78.5 million paid by Pfizer to Acura as of 12/31/11
  - Pfizer has option to license future Aversion® opioid products
  - Territory: United States, Canada and Mexico
  - Pfizer pays all development expenses after licensing a product
- **Pfizer responsible for marketing, sales, manufacturing and co-development**
- **Acura eligible for future regulatory and sales milestones**
  - Up to $23 million per product for regulatory approval
  - $50 million one-time milestone when annual sales of all products in aggregate exceed $750 million
- **Royalties paid by Pfizer to Acura on aggregate sales of all products**
  - Up to 25% starting February 2013

Impede™ Technology

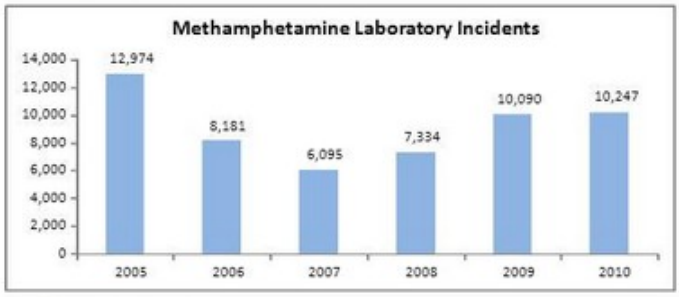
Unique mixture of inactive ingredients added to pseudoephedrine HCl tablets designed to disrupt conversion into methamphetamine

Methamphetamine Production

- **Pseudoephedrine is chemically similar to methamphetamine**
  - Chemical reduction reaction
  - Pseudoephedrine is often obtained from cold/allergy pills
- **Three Common Illicit Conversion Methods**
  - Two start by extracting and isolating purified pseudoephedrine
  - More recent method directly converts pseudoephedrine in the presence of the inactive ingredients
- **Societal Costs**
  - Treatment and emergency room
  - Law enforcement and lab site cleanup
  - Social services

Dynamic Legislative Environment

- **The 2006 Combat Methamphetamine Epidemic Act**
  - Followed similar framework enacted in 40+ states
  - Pseudoephedrine products secured "behind the counter" / limits consumers monthly purchases



- **Further Legislative Activities**
  - Oregon, Mississippi and parts of Missouri require dispensing pursuant to a physician's prescription
  - Pseudoephedrine is subject to ongoing legislative activity

Source: Drug Enforcement Administration, Methamphetamine Lab Incidents, 2004-2010

Market Overview

- **$1 billion U.S. non-prescription nasal decongestant market[1]**
  - Market fragmented by combination and extended-release products incorporating pseudoephedrine HCl and other decongestants
  - 53% of sales are from phenylephrine containing products
- **Annual Meth abuse is lower than OxyContin®[2]**
  - 12.4 million 2009 prescription pain reliever abusers
  - 1.7 million 2009 OxyContin® abusers
  - 1.2 million 2009 methamphetamine abusers
- **Sold by chain and independent pharmacies**
  - Pharmacist-Consumer interaction required for each sale
  - 40,000 pharmacies operated by top 50 retail chain drug stores[3]

[1] AC Nielsen
[2] SAMHSA, Office of Applied Studies, 2009 National Survey on Drug Use and Health
[3] Chain Drug Review
OxyContin is a registered trademark of Purdue Pharma.

Nexafed™ Summary

- **US Regulatory Status:** OTC Monograph
- **Market Size:** $1.0 Billion
  U.S. OTC nasal decongestant market
- **Marketing Strategy:** Sell directly to U.S. pharmacies
- **Active Ingredient:** Pseudoephedrine HCl
- **Indication:** Temporary relief of nasal congestion
- **Tablet Strength:** 30 mg immediate-release tablets

Nexafed™ Testing

Consumer Needs

- Bioequivalent to marketed 30 mg tablets
  - Meets FDA standards for C_{max} and AUC
  - Two tablet dose
- Dosed orally 2 tablets every 4-6 hours

Abuse Resistance

- Lab tests demonstrate:
  - no extraction of pseudoephedrine for further processing in two Meth extraction methods
  - 50% reduction in Meth yield in direct conversion method compared to existing tablets

Intellectual Property Position

- **Aversion® Technology patents expire in 2025**
  - 3 U.S. patents issued covering compositions of opioids and certain other abused drugs with functional inactive ingredients
  - 1 U.S. Patent issued covering an extended release opioid dosage form
- **Impede™ Technology patents pending**
- **Additional U.S. and foreign patents issued**
  - Multiple patent applications pending in the United States and internationally
- **All patent rights, other than those licensed to Pfizer, are retained by Acura**

Financial Information

Financial Summary and Share Data

- **Received $20 million milestone payment from Pfizer on June 30, 2011**
- **Sufficient cash to execute current business plan through at least the next two years**
- **~ $7.6 million of Net Cash Used in Operating Activities (Year Ended December 31, 2011)**

Selected Financial Information	**$ Millions**
Cash and Cash Equivalents (12/31/11)	$35.7
Debt (12/31/11)	None
Shares Outstanding at 12/31/11	**Millions**
Total Common Shares Outstanding	45.320
Shares Held by GCE Holdings (~74%)	34.565

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