

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

FORM 12b-25

NOTIFICATION OF LATE FILING

OMB APPROVAL	
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1-10113

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00509L 802

(Check one):

Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-CEN Form N-CSR

For Period Ended: September 30, 2024

Transition Report on Form 10-K

Transition Report on Form 20-F

Transition Report on Form 11-K

Transition Report on Form 10-Q

For the Transition Period Ended: _____

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I — REGISTRANT INFORMATION

Acura Pharmaceuticals, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

616 N. North Court

Address of Principal Executive Office (*Street and Number*)

Palatine, IL 60067-8121

City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-CEN or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant's Quarterly Report on Form 10-Q for the period ended September 30, 2024 will not be filed within the prescribed time period because of the Company's liquidity including the Company's ability to meet day-to-day operation obligations. We continue to work on finding funding solutions and are dependent on the receipt of loans from Abuse Deterrent Pharma, LLC, which are used to meet day-to-day operation obligations, although no assurance can be made that the receipt of such loans will continue or be sufficient to meet long-term day-to-day operation obligations. We have not filed our Annual Reports for the year ended December 31, 2022 nor December 31, 2023. We have not filed our Quarterly Reports for any of the quarterly periods in our fiscal year of 2022 or 2023. We have not filed our Quarterly Report for the quarterly period ended March 31, 2024 and June 30, 2024. We have appointed and announced in February 2024, a new independent registered public accounting firm for the Company. We have now delayed our public accounting firm's review services of each of our 2022 and 2023 quarterly results and their audit services of our 2022 and 2023 annual results, pending finding funding solutions and/or the receipt of loans from Abuse Deterrent Pharma, LLC; which may meet day-to-day operation obligations on a longer term basis. We cannot provide nor can any assurance can be given that the Company will be successful in filing any of the above mentioned reports or securing any funding solutions. The Company assumes no duty to update the status of the annual audits or quarterly reviews until the Annual Reports and the Quarterly Reports are filed with the SEC.

PART IV — OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Robert A. Seiser
(Name)

847
(Area Code)

705-7709
(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes NO

The Quarterly Report for the quarterly period ended September 30, 2024 will not be filed on time. The Quarterly Reports for the quarterly periods June 30, 2024, March 31, 2024, September 30, 2023, June 30, 2023, March 31, 2023, September 30, 2022, June 30, 2022 and March 31, 2022 have not been filed. The Annual Report for each of the annual periods ended December 31, 2023 and 2022 have not been filed.

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes NO

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Acura Pharmaceuticals, Inc.
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: November 15, 2024

By: /s/ Robert A. Seiser, SVP & CFO
