



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2014

Via E-mail

Peter A. Clemens  
Senior Vice President and Chief Financial Officer  
Acura Pharmaceuticals, Inc.  
616 N. North Court  
Suite 120  
Palatine, Illinois 60067

**Re: Acura Pharmaceuticals, Inc.  
Annual Report on Form 10-K  
Filed March 3, 2014  
File No. 001-10113**

Dear Mr. Clemens:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey P. Riedler

Jeffrey P. Riedler  
Assistant Director

cc: John P. Reilly  
LeClairRyan  
One Riverfront Plaza  
1037 Raymond Boulevard, Seventh Floor  
Newark, NJ 07102