ACURA PHARMACEUTICALS, INC
Form NT 10-Q
November 14, 2018

UNITED STATESSECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 12b-25

Commission File Number: 1-10113

CUSIP Number: 00509L 802

NOTIFICATION OF LATE FILING

(Check one): ¨ Form 10-K ¨ Form 20-F ¨ Form 11-K þ Form 10-Q ¨ Form 10-D ¨ Form N-SAR ¨ Form N-CSR

For Period Ended: **September 30, 2018**

¨	Transition Report on Form 10-K
¨	Transition Report on Form 20-F
¨	Transition Report on Form 11-K
¨	Transition Report on Form 10-Q
¨	Transition Report on Form N-SAR

For the Transition Period Ended:_____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

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

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;

þ (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR 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 l0-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 why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, 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 quarterly period ended September 30, 2018, cannot be filed within the prescribed time period because, although the Registrant's financial results are substantively finalized, certain footnotes need to be finalized by the Registrant, which the Registrant believes is necessary to ensure that the information required to be included in the Quarterly Report on Form 10-Q is complete.

PART IV — OTHER INFORMATION

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

Peter A. Clemens   (847) 705-7709

(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 þ   No ¨

(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 þ

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 14, 2018 By /s/ Peter A. Clemens
                            Peter A. Clemens
                            Senior VP & CFO