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ELITE PHARMACEUTICALS INC /DE/

Form 8-K October 30, 2006

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

October 27, 2006

Date of Report (Date of earliest event reported)

Delaware 333-45241 22-3542636
-----(State or other jurisdiction (Commission (IRS Employer of incorporation) File Number) Identification No.)

165 Ludlow Avenue, Northvale, New Jersey 07647
------(Address of principal executive offices)

(201) 750-2646

(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report.)

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:

- [] Written communications pursuant to Rule 425 under the Securities Act $(17\ \text{CFR}\ 230.425)$
- [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- [] Pre-commencement communications pursuant to Rule 14d-2 (b) under the Exchange Act (17 CFR 240.14d-2 (b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM 8.01 OTHER EVENTS

On October 27 2006, the Registrant issued a press release announcing that it had met with the U.S. Food and Drug Administration (the "FDA") for a Type C clinical guidance meeting regarding ELI-216, the Registrant's abuse deterrent oxycodone hydrochloride product. The FDA provided guidance and comments on the New Drug Application 505(b)2 program proposed by the Registrant that are helpful in understanding the steps needed to complete the entire developmental program for ELI-216. A copy of the press release is attached hereto as exhibit 99.1.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

- a) Not applicable.
- b) Not applicable.
- c) Exhibits
 - 99.1. Press Release, dated October 27, 2006

SIGNATURE

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 hereunto duly authorized.

Dated: October 27, 2006

ELITE PHARMACEUTICALS, INC.

By: /s/ Bernard Berk

Name: Bernard Berk

Title: Chief Executive Officer