



THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
5500 BLACKWELL ROAD  
HOCKVILLE, MD 20850



08023792

Gary Sundick  
Vice President  
Listing Qualifications

*CERTINAS*

*1-10113*

By Facsimile and First Class Mail

February 1, 2008

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Received SEC  
FEB 01 2008  
Washington, DC 20549

PROCESSED

FEB 06 2008

THOMSON  
FINANCIAL

Dear Ms. Peters:

This is to certify that on January 31, 2008, The Nasdaq Stock Market (the "Exchange") received from Acura Pharmaceuticals, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.01 per share

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*Gary Sundick*

**END**