

OTCQB Certification

I, Peter A. Clemens, SVP & CFO of Acura Pharmaceuticals Inc. ("the Company"), certify that:

- a. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below (mark the box below that applies with an "X"):
- ☐ Company is registered under Section 12(g) of the Exchange Act
 - ☐ Company is relying on Exchange Act Rule 12g3-2(b)
 - ☐ Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act
 - ☐ Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator
 - ☐ Company is reporting under Section 15(d) of the Exchange Act.
 - ☒ Other (describe) The Company is currently registered with the SEC under Section 12(b) of the Exchange Act and once delisted from Nasdaq, will automatically become registered with the SEC under Section 12(g) of the Exchange Act pursuant to the Exchange Act Rule 240.12g-2
- b. The Company is current in its reporting obligations as of the most recent fiscal year end and any subsequent quarters, and such information has been posted either on the SEC's EDGAR system or the OTC Disclosure & News Service, as applicable.
- c. The Company Profile displayed on www.otcmarkets.com is current and complete as of February 15, 2017 and includes the total shares outstanding, authorized, and in the public float as of that date.
- d. The following is a complete list of attorney(s) and law firm(s) who advised or assisted in the preparation of the Company's most recent annual report, including in-house counsel: (If no attorney assisted in putting together the disclosure, indicate the person or persons who prepared the disclosure and their relationship to the company.)

John Reilly, LeClairRyan, 1037 Raymond Boulevard, 16th Floor, Newark, NJ 07076

- e. The following is a complete list of third party providers, including names and addresses, engaged by the Company, its officers, directors or controlling shareholders, during the period from the Company's prior fiscal year end to the date of this OTCQB Certification, to provide investor relations services, public relations services, or other related services to the Company including promotion of the Company or its securities:

Renmark Financial Communications, 1140-121 King Street West, Toronto ON M5H 3T9

- f. Listed below are the names, legal addresses and % of shares owned by all Officers, Directors and Control Persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities). If any of the beneficial shareholders are corporate shareholders, the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders must also be included.

Name	Address (City and State only)	% Shares Owned
Galen Partners III, LP (L. John Wilkerson, David W. Jahns, and Zubeen Shroff)	680 Washington Boulevard, Stamford, CT 06901	16.9
Essex Woodlands Health Ventures Fund V, L.P. (James L. Currie, Martin P. Sutter and Immanuel Thangaraj)	21 Waterway Avenue, Suite 225 Woodlands, TX 77380	16.5
Deerfield Special Situations Fund, L.P (James Flynn)	780 Third Avenue, 37th Floor New York, NY 10017	8.6
Robert B. Jones	20 Beekman Terrace, Summit NJ 07901	0.11

William G. Skelly	c/o Central Biomedica, Inc., 9900 Pflumm Road – Suite 63, Lenexa KS 66215	0.24
Bruce F. Wesson	60 Whittredge Rd., Summit, NJ 07901	0.49
Peter A. Clemens	20860 Valley Rd, Kildeer IL 60047	0.46
Immanuel Thangaraj	1102 N. Lemon Ave., Menlo Park, CA 94025	0.20
Albert W. Brzezczko	100 Foal Drive, Roswell GA 30076	0.04
George K. Ross	45 Murray Hill Square, New Providence, NJ 07974	0.10
Robert A. Seiser	4 Shadow Creek Ct., Lake in the Hills, IL 60156	0.19
James F. Emigh	1236 Rosewood Ct, Palatine IL 60067	0.33
Brad Rivet	4115 Twin Leaf Court, Marietta GA 30062	0.00

Date: 2/15/2017

Name of Certifying CEO or CFO: Peter A. Clemens

Title: SVP & CFO

Signature: *Peter A. Clemens*

(Digital Signatures should appear as “/s/ [OFFICER NAME]”)