

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 8-K/A

Current Report

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):

January 26, 2006  
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A.P. Pharma, Inc.  
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(Exact name of registrant as specified in its charter)

000-16109  
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(Commission File Number)

Delaware  
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94-2875566  
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(State or other jurisdiction  
of incorporation)

(I.R.S. Employer  
Identification No.)

123 Saginaw Drive  
Redwood City, CA 94063  
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(Address of principal executive offices, with zip code)

(650) 366-2626  
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(Registrant's telephone number, including area code)

N/A  
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(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 (see General  
Instruction A.2. below):

- Written communications pursuant to Rule 425 under the  
Securities Act (17 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))

Item 4.01 Changes in Registrant's Certifying Accountant

On January 26, 2006, the Company's auditors, Ernst & Young LLP  
("E&Y"), advised the Company that E&Y will resign as the  
Company's independent registered public accounting firm effective  
upon the filing by the Company of its Form 10-K annual report for  
the year ended December 31, 2005. E&Y did not seek the Company's  
consent to its resignation. As a result, the Company's Audit  
Committee or Board of Directors did not recommend or approve the  
resignation of E&Y.

E&Y audit reports on the Company's consolidated financial  
statements for the fiscal years ended December 31, 2004 and 2003  
did not contain an adverse opinion or a disclaimer of opinion and  
were not qualified or modified as to uncertainty, audit scope or  
accounting principles.

In connection with the audits of the Company's financial  
statements for each of the two years ended December 31, 2004 and  
2003 and for the interim period subsequent to December 31, 2004  
through February 6, 2006, there were no disagreements with E&Y on  
any matters of accounting principles or practices, financial  
statement disclosure or auditing scope or procedure which, if not  
resolved to the satisfaction of E&Y, would have caused E&Y to  
make reference to the matter in their report.

The Company has requested E&Y to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter dated February 6, 2006 is filed as Exhibit 16 to this Form 8-K.

There were no "reportable events" as that term is described in paragraph a(1)(v) of Item 304 under Regulation S-K.

The Company is currently seeking a replacement to E&Y to act as the Company's independent registered public accounting firm. The Company will announce the engagement of such accountants when such engagement is finalized.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

16.1 Letter from Ernst & Young LLP

#### SIGNATURES

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.

A.P. PHARMA, INC.

Date: February 6, 2006

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By: /S/ Gordon Sangster

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Gordon Sangster  
Chief Financial Officer

February 6, 2006

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Gentlemen:

We have read Item 4.01 of Form 8-K/A dated February 6, 2006, of A.P. Pharma, Inc. and are in agreement with the statements contained in the first and second sentences of the first paragraph, the second and third paragraphs, the first sentence of the fourth paragraph, and the fifth paragraph on page two therein. We have no basis to agree or disagree with the other statements of the registrant contained therein.

/s/Ernst & Young LLP