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SHEFFIELD PHARMACEUTICALS

8-K

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

Date of Report (Date of earliest event reported): MAY 13, 2003

SHEFFIELD PHARMACEUTICALS, INC.  
(Exact name of registrant as specified in its charter)

DELAWARE  
(State or other jurisdiction of incorporation)

\_\_\_\_\_  
1-12584 13-3808303  
\_\_\_\_\_  
(Commission File Number) (I.R.S. Employer Identification No.)

3136 WINTON ROAD, SUITE 201, ROCHESTER, NEW YORK 14623  
\_\_\_\_\_  
(Address of principal executive offices) (Zip Code)

\_\_\_\_\_  
(585) 292-0310  
\_\_\_\_\_  
(Company's telephone number, including area code)

\_\_\_\_\_  
(NOT APPLICABLE)  
\_\_\_\_\_  
(Former name or former address, if changed since last report)

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

<del>EXHIBIT NUMBER</del>	<del>DESCRIPTION</del>
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<del>99.1</del>	<del>Press Release of Sheffield Pharmaceuticals, Inc. dated May 13, 2003</del>
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ITEM 9. REGULATION FD DISCLOSURE

(INFORMATION FURNISHED PURSUANT TO ITEM 12, "DISCLOSURE OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION").

On May 13, 2003, Sheffield Pharmaceuticals, Inc. announced its financial results for the quarter ended March 31, 2003. The full text of the press release issued in connection with the announcement is attached as Exhibit 99.1 to this Current Report on Form 8-K.

In accordance with the procedural guidance in SEC Release No. 33-8216, the information in this Current Report on Form 8-K and the Exhibit attached hereto is being furnished under "Item 9. Regulation FD Disclosure" rather than under "Item 12. Disclosure of Results of Operations and Financial Condition." The information shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such a filing.

~~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.

~~SHEFFIELD PHARMACEUTICALS, INC.~~

May 14, 2003 ~~By: /s/ Thomas M. Fitzgerald~~

~~Thomas M. Fitzgerald~~  
~~President and Chief Executive Officer~~

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INDEX TO EXHIBITS

EXHIBIT NUMBER      DESCRIPTION

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99.1      Press Release dated May 13, 2003