

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 9, 2008

Mr. David Price  
Cornerstone Therapeutics Inc.  
Executive Vice President, Finance,  
and Chief Financial Officer  
2000 Regency Parkway, Suite 255  
Cary, NC 27518

**Re: Cornerstone Therapeutics Inc.  
Item 4.01 Form 8-K  
Filed November 5, 2008  
File No. 000-50767**

Dear Mr. Price:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins  
Staff Accountant