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