

Mail Stop 0610

June 29, 2009

Mr. David Price  
Executive Vice President, Chief Financial Officer  
and Secretary  
Cornerstone Therapeutics, Inc.  
1255 Crescent Green Drive, Suite 250  
Cary, North Carolina 27518

Re: Cornerstone Therapeutics, Inc.  
Revised preliminary proxy statement filed June 26, 2009  
File No. 000-50767

Dear Mr. Price:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: John A. Healy, Esquire  
Clifford Chance US LLP  
31 West 52<sup>nd</sup> Street  
New York, New York 10019-6131