

CORNERSTONE THERAPEUTICS, INC.

DECLARATION OF COMPLIANCE WITH CALIFORNIA LAW

As of continued efforts of Cornerstone Therapeutics, Inc. (the "Company") in the area of compliance, the Company has established a Comprehensive Compliance Program (the "CCP"). As of October 30, 2008, to the best of the knowledge of the Company, and based upon the Company's good faith interpretation of the statutory requirements of Sections 119400 and 119402 of the California Health and Safety Code (2005), the Company is in substantial compliance with the requirements of these statutory provisions and with the Company's CCP in all material respects.

Please note that the Company is not making a representation that the Company is able entirely to eliminate improper conduct from its operations. The Company's CCP is reasonably designed to prevent and detect improper conduct. Compliance with our CCP requires us to make a good faith and company-wide effort to comply with applicable statutes, regulations and requirements and to prevent and detect improper conduct.

The Company recognizes that compliance is a dynamic concept that must be adapted to the ever-changing characteristics of a particular company and industry. Accordingly, please be aware that our compliance program may undergo reassessment in this or subsequent years, and may be revised at any time in an effort to improve its many facets.

Please call 1 (800) 799-6518 to obtain a hard copy of this declaration or the Company's Comprehensive Compliance program.

CORNERSTONE THERAPEUTICS, INC.

By:  _____

Name: Dr. Brian Dickson

Title: Chief Medical Officer and Pharmaceutical
Compliance Officer

Date: October 30, 2008