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CORNERSTONE THERAPEUTICS INC  
Form IRANNOTICE  
March 14, 2013

**CORNERSTONE THERAPEUTICS INC.**

1255 Crescent Green Drive, Suite 250

Cary, North Carolina

March 14, 2013

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, DC 20549

Re: *Notice of Disclosure Filed in Exchange Act Annual Report Under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act*

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that Cornerstone Therapeutics Inc. has made disclosure pursuant to those provisions in its Annual Report on Form 10-K for the fiscal year ended December 31, 2012, which was filed with the U.S. Securities and Exchange Commission on March 14, 2013. Such disclosure begins on page 17 of the Annual Report on Form 10-K and is incorporated by reference herein.

Sincerely,

/s/ Andrew K. W. Powell  
Andrew K. W. Powell  
Executive Vice President, General Counsel

and Secretary