

CORNERSTONE THERAPEUTICS, INC.

COMPREHENSIVE COMPLIANCE PROGRAM

(Adopted as of August 25, 2005; amended and restated as of October 30, 2008)

Cornerstone Therapeutics, Inc. (the “Company” or “Cornerstone Therapeutics”) is committed to compliance with the full range of laws, regulations and policies governing the marketing and promotion of its pharmaceutical products. Accordingly, the Company has established this Comprehensive Compliance Program (the “CCP”). The CCP incorporates the elements described in (i) the Compliance Program Guidance for Pharmaceutical Manufacturers (“CPG”) issued by the Office of the Inspector General (“OIG”) of the Department of Health and Human Services and (ii) the Pharmaceutical Research and Manufacturers Association (“PhRMA”) Code of Interactions with Healthcare Professionals (“PhRMA Code”). All Company employees involved in sales, marketing, price reporting, medical affairs or those who interact with healthcare providers are expected to be familiar with and adhere to the CCP. Appropriate disciplinary action, up to and including termination, may be taken against any employee whose conduct violates the CCP or applicable laws and regulations. This CCP is intended to comply with Cal. Health & Safety Code § 119400 et seq., as it may be amended or supplemented from time to time.

I. Overview of CCP

The Company’s CCP consists of the following elements:

- Written Policies and Procedures. The Company has developed a written Code of Business Conduct and Ethics, as amended and restated (the “Code”) and a Compliance Program for Promotional and Marketing Activities (the “Policies”) addressing the specific risk areas identified in the OIG Compliance Program Guidance. The Policies are designed to provide guidance for the Company’s marketing and sales activities as well as financial arrangements with customers and potential customers. Among other things, the Policies incorporate the guidelines in the PhRMA Code. To view a summary of the Company’s summary of the Policies, please see Exhibit A attached hereto. To view the Code of Business Conduct and Ethics, please see Exhibit B attached hereto.

- Compliance Personnel. The Company's Board of Directors has designated David Price, the Company's Executive Vice President, Finance, and Chief Financial Officer, as the Company's compliance officer (the "Compliance Officer"). The Company's President and Chief Executive Officer, together with the Compliance Officer, has appointed Dr. Brian Dickson, the Company's Chief Medical Officer, as the Company's pharmaceutical compliance officer (the "Pharma Compliance Officer") for the Company's marketing and promotional activities. In addition, the Company has established a Compliance Committee. The membership of the Company's Compliance Committee includes (i) the Compliance Officer, (ii) the Pharma Compliance Officer, (iii) the Company's Executive Vice President of Legal Affairs, (iv) the Company's Compliance Manager and (v) representatives from sales and marketing departments.
- Employee Training. As a condition of new or continued employment at the Company, all employees receive training on the Company's Code of Business Conduct and Ethics. All Company employees involved in Sales, Marketing, Finance, Clinical and Medical Affairs departments ("Covered Employees") will receive training on compliance with health care fraud and abuse laws and U.S. Food and Drug Administration's ("FDA") restrictions on promotion (such training, "Compliance Training"). The Compliance Training is mandatory for new Covered Employees and is required at least annually during employment with the Company. The Company may require additional Compliance Training as it deems necessary (for example, when problems are detected or when compliance-related policies are revised). In addition, the Company reviews and updates its training programs periodically and identifies additional areas for training on an ongoing basis.
- Lines of communication. The Company has developed effective lines of communication for company personnel to report problems and ask questions regarding the CCP, the Policies or other compliance issues. A Company employee is required to report any suspected violation of, or questions regarding, the CCP and the Policies to his or her supervisor, the Pharma Compliance Officer, the Compliance Manager or the Legal Officer. Supervisors are expected to report any suspected violation of the CCP, the Policies or fraud and abuse laws to the Pharma Compliance Officer or the

Legal Officer. A Company employee is required to report any suspected violation of, or questions regarding, the Company's Code of Business Conduct and Ethics to the Compliance officer. Alternatively, employees may anonymously report violations of the CCP, the Policies, the Code of Business Conduct and Ethics by calling the Company's corporate governance hotline at 1 (800) 799-6158. All employee communications regarding any suspected violation of the fraud and abuse laws, the CCP or of the Company's Policies and guidelines with a supervisor or the Pharma Compliance Officer will be handled in strict confidence within the boundaries of the law. No employee who in good faith reports suspected wrongdoing, will be subject to discipline, discharge, demotion, suspension, threatening, or harassment for having done so, even if the information incriminates management, supervisors or employees of the Company, or even if the report ultimately is established to be erroneous, unless it is determined that he employee made the report in bad faith or with knowledge that it was false. Such discipline, retaliation or harassment by a manager, supervisor, or any other employee will be grounds for disciplinary action, up to and including termination. If an employee who reports a violation is directly involved in a violation of the law or of Company Policies, the fact that he or she reported the violation will be given appropriate consideration in any resulting disciplinary action. Failure to report wrongdoing of which an employee has knowledge may be, in itself, a basis for disciplinary action.

- Internal Review, Monitoring and Auditing. The Company has a grant committee in place for the review and approval of all grant activities. The Company has a promotional review copy control procedure for the review and approval of all promotional materials. Internal monitoring and auditing of sales force expense reports are conducted routinely. Additionally, "for cause" audits and reviews are undertaken as appropriate.
- Enforcement. All Company employees involved in sales or marketing are expected to be familiar with and adhere to the CCP, the Company's Code of Business Conduct and Ethics and the Company's Policies. Appropriate disciplinary action, up to and including termination, may be taken against any employee whose conduct violates the CCP or any of the Code of Business Conduct and Ethics, the Policies or applicable laws and regulations.

- Investigative and Corrective Action. All reported violations and detected problems of the fraud and abuse laws, the CCP or of the Company's Policies are investigated by the Pharma Compliance Officer and responded to promptly. All reported violations and detected problems of the Company's Code of Business Conduct and Ethics are investigated by the Compliance Officer and responded to promptly. If corrective action by the Company is required, it is undertaken promptly.

II. Annual Spending Limits

In addition to these elements of our CCP, the Company has set an annual spending limit on gifts, promotional materials, or items or activities that the company may lawfully give or otherwise provide to a health care professional located in California, subject to permitted exclusions, at \$2,000 per health care professional.

III. Declaration of Compliance

The Company's declaration of compliance with Cal. Health & Safety Code § 119400 et seq. and with the CCP can be found at the Company's website at www.crtx.com. A copy of this CCP and the declaration of compliance may also be obtained by calling 1 (800) 799-6158.

Exhibit A

CORNESTONE THERAPEUTICS, INC.

SUMMARY OF COMPLIANCE PROGRAM FOR PROMOTIONAL AND MARKETING POLICIES

Following is a condensed summary of the Compliance Program for Promotional and Marketing Policies of Cornerstone Therapeutics, Inc. (the "Company").

I. Grants to Health Care Providers and Investigators for Research

- The Company may fund, or provide product for *bona fide* research projects proposed by health care providers and investigators if the research project has scientific merit and is of interest to the Company.
- Grants will not be made to influence purchasing, prescribing, formulary, or treatment decisions in favor of the Company's products.
- Requestors must submit a grant request and details of the proposal, the scientific merits of which will be reviewed by the Company's grant Committee. Grantees must sign a written grant agreement agreeing to comply with the research protocol, to submit reports on the research, to refund unused funds, and comply with applicable federal, state and local laws and regulations.

II. Grants to Institutions to Fund Patient Education Projects

- The Company may fund *bona fide* patient education projects that will benefit patients or the public health.
- Grants will not be made to influence purchasing, prescribing, formulary, or treatment decisions in favor of the Company's products.
- Requestors must submit a grant request whose merits of which will be reviewed by the Company's grant committee or a designated member of the grant committee. Grantees must sign a written grant agreement agreeing to comply with the project summary, to refund unused funds, and to meet other requirements.

III. Contributions to Professional and patient Organizations

- Upon written request, the Company may give contributions to tax-exempt professional or patient organizations, if approved by the Company's grant Committee. Contributions will not be made if they have the potential to influence individual healthcare professionals to purchase or prescribe the Company's products.

IV. Compensation to Investigators in Post-Marketing Studies

- The Company may sponsor post-marketing studies that have a genuine clinical research purpose. Qualified investigators will be selected by the Company's Medical/Clinical department and will sign an agreement setting forth the requirements of the clinical study and establish predetermined compensation consistent with fair market value.
- Compensation will be commensurate with the investigative services performed.

V. Funding to Support Independent, Third-Party Education or Scientific Meetings

- The Company may fund independent educational or scientific meetings, including continuing medical education programs.
- Requestors must submit a grant request whose merits will be reviewed by the Company's grant Committee. Grantees must sign a written grant agreement under which both parties agree to comply with the U.S. Food and Drug Administration's ("FDA") 1997 Guidance on Industry-Supported Scientific and Educational Activities.
- Programs must be independent, non-promotional and may not focus on the Company's products. The Company's personnel may not prepare scripts, slides or otherwise influence the content of the program, or select faculty or attendees.
- Funds may not be used to pay for the attendance of non-faculty attendees, with limited exceptions for physicians in training.
- Funds will not be provided to induce healthcare professionals to purchase or prescribe the Company's products.

VI. Promotional Meetings

- The Company may conduct or sponsor promotional or educational meetings where the Company controls the content. All content will be within the approved package labeling of the Company's products and shall not discuss unapproved products.
- Faculty may be paid reasonable honoraria and reimbursed for their travel expenses. Faculty will be selected based on their expertise, experience and communication skills, and not based on their prescribing history or potential prescribing or purchasing of the Company's products.
- Attendees may not be paid to attend, nor may they be reimbursed for travel expenses.

VII. Gifts, Meals, and Entertainment for Physicians and other Health Care Practitioners

- Gifts may be provided if they are primarily for the benefit of patients, less than \$100.00 in market value, and only given on an occasional basis, as permitted under state laws. Gifts may also be provided if they are nominal value, such as pens and notepads, and are primarily associated with a health care professional's practice.

- Meals must be of reasonable value, not lavish, and must be accompanied by a product detail or educational presentation.
- Entertainment and recreational events (e.g., golf, sporting events, concerts) are not permitted.
- Gifts or meals may not be conditioned on the health care provider agreeing to prescribe the Company's products.
- The Company will not pay for meals for spouses or guests.

VIII. Consulting and Service Agreements with Customers

- The Company may enter into consulting or service agreements with consultants for *bona fide* services needed by the company.
- Consultants may not be selected based on their prescribing history or potential prescribing or purchasing of the Company's products.
- Consultants must sign a written agreement providing for, among other things, compensation consistent with the fair market value of the services rendered.

IX. Providing Reimbursement Information to Customers

- The Company's personnel may provide appropriate reimbursement information that has been approved by headquarters.
- The Company's personnel may not "market the spread."

X. Free Product

- Free product may be given (1) as professional samples where permitted by law and (2) to investigators conducting independent clinical research supported by the Company.

XI. Discounts, Rebates, and Administrative Fees

- Discounts and rebates to customers and administrative fees to group purchasing organizations are permitted. Discounts and rebates must comply with the discount safe harbor, 42 C.F.R. § 1001.952(h), as it may be amended or supplemented from time to time. Administrative fees must comply with the group purchasing organization safe harbor, 42 C.F.R. § 1001.952(j), as it may be amended or supplemented from time to time.

XII. Advertising and Promotional Materials and Activities

- All promotional materials, including materials for managed care presentations, must be submitted for review and approval to the Company's Medical Marketing and Regulatory Committee pursuant to the Company's promotional review copy control procedure for the review and approval of all promotional materials and shall comply with the Federal Food, Drug, and Cosmetic Act and FDA regulations relation to promotional materials.
- No home-made sales pieces may be used.
- The Company's personnel may not promote approved products for unapproved uses.

- Unsolicited requests from health care practitioners for information regarding off-label uses must be referred to the Medical Information Department.

XIII. Interactions with Government Employees

- Patient-related gifts and meals to federal and state government employees may not exceed \$20.00 per occasion, with an annual limit of \$50.00 per government employee from the Company.

XIV. Reporting of Pricing Information

- The Company will comply with all laws, regulations, and government guidance regarding the reporting of prices under the Medicaid Rebate Program, Medicare Part B (where applicable), the Department of Veterans Affairs pharmaceutical discount program, and other relevant government entities.
- All price reductions, including discounts, rebates, contract pricing, free goods, and other items and services of value provided as part of a pricing negotiation are taken into account when determining prices reported to such programs consistent with federal and state law.

XV. Samples

- Company employees may distribute free samples to physicians and other prescribers who are authorized under state law to receive and dispense samples, if the sampling program meets the requirements of the Prescription Drug Marketing Act of 1987 ("PDMA") and implementing FDA regulations, as well as the Company's standard operating procedure on sampling.
- The Company's sales representatives and the sampling documentation must advise physicians that they may not charge a patient or bill a third party payor for Company products provided as free samples. Free samples may not be provided on condition, or with a mutual understanding, that the customer will purchase or prescribe the Company's products.

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Exhibit B

CORNERSTONE THERAPEUTICS, INC.

AMENDED AND RESTATED

CODE OF BUSINESS CONDUCT AND ETHICS

This Second Amended and Restated Code of Business Conduct and Ethics (the “Code”) sets forth legal and ethical standards of conduct for employees, officers and directors of Cornerstone Therapeutics Inc., a Delaware corporation (the “Company”). This Code is intended to deter wrongdoing and to promote the conduct of all Company business in accordance with high standards of integrity and in compliance with all applicable laws and regulations. This Code applies to the Company, all of its subsidiaries and all other business entities that it controls worldwide.

If you have any questions regarding this Code or its application to you in any situation, you should contact your supervisor or the Chief Financial Officer of the Company who serves as the Company’s Compliance Officer and chairs the Company’s Compliance Committee.

Compliance with Laws, Rules and Regulations

The Company requires that all employees, officers and directors comply with all laws, rules and regulations applicable to the Company wherever it does business. You are expected to use good judgment and common sense in seeking to comply with all applicable laws, rules and regulations and to ask for advice when you are uncertain about them.

If you become aware of the violation of any law, rule or regulation by the Company, whether by its officers, employees or directors, or any third party doing business on behalf of the Company, it is your responsibility to report the matter promptly to your supervisor or to the Compliance Officer. All employees are also responsible for cooperating in any Company investigation under this policy, including providing candid, truthful and complete information. While it is the Company’s desire to address matters internally, nothing in this Code should discourage you from reporting any illegal activity, including any violation of federal or state securities laws, antitrust laws, environmental laws, healthcare laws or any other federal, state or foreign law, rule or regulation, to the appropriate regulatory authority. As part of the Company’s efforts to ensure that the Company conducts business in accordance with the Code, the Company strictly prohibits employees, officers and directors from disciplining, discharging, demoting, suspending, threatening, harassing or in any other manner discriminating or retaliating against an employee because he or she reports any such violation, unless it is determined that the employee made the report in bad faith or with knowledge that it was false. Furthermore,

this Code should not be construed to prohibit you from testifying, participating or otherwise assisting in any state or federal administrative, judicial or legislative proceeding or investigation or otherwise exercising any right or obligation which arises under applicable local, state or federal law, including, without limitation, the National Labor Relations Act.

Healthcare Compliance

The Company requires that all employees, officers and directors comply fully with all federal, state, local and comparable foreign requirements applicable to the Company in marketing, selling, contracting for and reporting prices for prescription drug products that are reimbursed by any federal, state, local or foreign governmental authority or program. The Company also requires all employees, officers and directors to comply fully with all federal and state healthcare program requirements as well as the Company's own policies and procedures.

No Company employee or agent may promote any Company product for uses that are not addressed in the approved product labeling or package insert or otherwise approved. Employees should promote Company products based on their efficacy, safety and cost. It is improper to suggest that a customer will receive a "profit" from Medicaid or Medicare reimbursement for Company products. Discounts and rebates to customers and administrative fees to group purchasing organizations are permitted. Discounts and rebates must comply with the discount safe harbor set forth in 42 C.F.R. § 1001.952(h), as it may be amended or supplemented from time to time. Administrative fees must comply with the group purchasing organization safe harbor set forth in 42 C.F.R. § 1001.952(j), as it may be amended or supplemented from time to time. No Company employee or agent may offer any remuneration - that is, anything of value - such as discounts, educational grants, gifts, honoraria, business meals, services, coupons, frequent flier miles or free products, to induce or encourage prescriptions or purchases of Company products. Application of these rules can be complicated – if you are ever uncertain about a particular arrangement or practice, you should promptly contact your supervisor or the Compliance Officer.

It is the Company's policy to comply with all applicable laws, rules and regulations in determining the pricing of products and how prices are reported to governmental authorities. Everything that could affect the net pricing of Company products, including discounts, rebates and all other price concessions, must be taken into account in reporting prices to governmental authorities under the laws and regulations of Medicare, Medicaid and other government reimbursement programs.

It is the Company's policy not to hire individuals who are excluded, suspended, debarred or otherwise ineligible to participate in government reimbursement programs or who have been convicted of a criminal offense related to federal healthcare programs for positions involving marketing, selling, contracting for or reporting prices for Company products. If an individual becomes ineligible while employed with the Company, the Company will, at a minimum, remove the employee from work involving government reimbursement programs, and may take further disciplinary action, including termination.

Employees are responsible for immediately communicating to their supervisor and the Company's Human Resources Department any change in their respective eligibility to participate in government reimbursement programs.

Although the Company is not a member of the Pharmaceutical Research and Manufacturers Association ("PhRMA"), the Company's policy is to treat the *PhRMA Code on Interactions with Healthcare Professionals* (the "PhRMA Code"), as binding on the Company. Company employees should take into account and adhere to the PhRMA Code in their interactions with healthcare professionals.

Company employees may distribute free samples to physicians and other prescribers who are authorized under state law to receive and dispense samples, if the sampling program meets the requirements of the Prescription Drug Marketing Act of 1987 ("PDMA") and implementing FDA regulations, as well as the Company's standard operating procedure on sampling. In addition, sales representatives and the sampling documentation must advise physicians that they may not charge a patient or bill a third party payor for Company products provided as free samples. Free samples may not be provided on condition, or with a mutual understanding, that the customer will purchase or prescribe CRTX products.

If you become aware of a violation of this Code by the Company, whether by its officers, employees or directors, or any third party doing business on behalf of the Company, it is your responsibility to promptly report the matter to your supervisor or to the Compliance Officer.

Conflicts of Interest

Employees, officers and directors must act in the best interests of the Company. You must refrain from engaging in any activity or having a personal interest that presents a "conflict of interest." A conflict of interest occurs when your personal interest interferes, or appears to interfere, with the interests of the Company. A conflict of interest can arise whenever you, as an officer, director or employee, take action or have an interest that prevents or would appear to prevent you from performing your Company duties and responsibilities honestly, objectively and effectively.

For example:

- No employee, officer or director shall perform services as a consultant, employee, officer, director, advisor or in any other capacity for, or have a financial interest in, a direct competitor of the Company, other than services performed at the request of the Company and other than a financial interest representing less than one percent (1%) of the outstanding shares of a publicly held company; and
- No employee, officer or director shall use his or her position with the Company to influence a transaction with a supplier or customer in which such person has any personal interest, other than a financial interest representing

less than one percent (1%) of the outstanding shares of a publicly held company.

It is your responsibility to disclose any transaction or relationship that reasonably could be expected to give rise to a conflict of interest to the Chief Executive Officer or, if you are an executive officer or director, to the Board of Directors, who shall be responsible for determining whether such transaction or relationship constitutes a conflict of interest.

Insider Trading

Employees, officers and directors who have material non-public information about the Company or other companies, including our suppliers and customers, as a result of their relationship with the Company are prohibited by law and Company policy from trading in securities of the Company or such other companies, as well as from communicating such information to others who might trade on the basis of that information. To help ensure that you do not engage in prohibited insider trading and avoid even the appearance of an improper transaction, the Company has adopted an Insider Trading Policy. This policy governs your obligations with respect to the purchase, sale, pledge or donation of any securities of the Company or any other company that you are familiar with by virtue of your relationship with the Company. A copy of this policy is available from the Company's Human Resources Department. If you have any questions about whether you may purchase, sell, pledge or donate a security under this policy, you should consult with the Compliance Officer before making any such purchase, sale, pledge or donation.

Confidentiality

Employees, officers and directors must maintain the confidentiality of confidential information entrusted to them by the Company or other companies, including our suppliers and customers, except when disclosure is authorized by a supervisor or required by law or legal process. Unauthorized disclosure of any confidential information is prohibited. Additionally, employees should take appropriate precautions to ensure that confidential, non-public business information, whether it is proprietary to the Company or another company, is not communicated within the Company except to employees who have a need to know such information to perform their responsibilities for the Company.

Third parties may ask you for information concerning the Company. Except when disclosure is authorized by a supervisor or is required by law or legal process, employees, officers and directors (other than the Company's authorized spokespersons) must not discuss internal Company matters with, or disseminate internal Company information to, anyone outside the Company, except as required in the performance of their Company duties and after an appropriate confidentiality agreement is in place. This prohibition applies particularly to inquiries concerning the Company from the media, market professionals (such as securities analysts, institutional investors, investment advisers, brokers and dealers) and security holders. All responses to inquiries on behalf

of the Company must be made only by the Company's authorized spokespersons. If you receive any inquiries of this nature, you must decline to comment and refer the inquirer to your supervisor or one of the Company's authorized spokespersons. The Company's policies with respect to public disclosure of internal matters are described more fully in the Company's Disclosure Policy, which is available from the Company's Human Resources Department.

You also must abide by any lawful obligations that you have to your former employers. These obligations may include restrictions on the use and disclosure of confidential information, restrictions on the solicitation of former colleagues to work at the Company and non-competition obligations.

Honest and Ethical Conduct and Fair Dealing

Employees, officers and directors should endeavor to deal honestly, ethically and fairly with the Company's suppliers, customers, competitors and employees. Statements regarding the Company's products and services must not be untrue, misleading, deceptive or fraudulent. You must not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair practice.

Protection and Proper Use of Corporate Assets

Employees, officers and directors should seek to protect the Company's assets. Theft, carelessness and waste have a direct impact on the Company's financial performance. Employees, officers and directors must use the Company's assets and services solely for legitimate business purposes of the Company and not for any personal benefit or the personal benefit of anyone else.

Employees, officers and directors must advance the Company's legitimate interests when the opportunity to do so arises. You must not take for yourself personal opportunities that are discovered through your position with the Company or the use of property or information of the Company.

Gifts and Gratuities

The use of Company funds or assets for gifts, gratuities or other favors to employees or government officials is prohibited, except to the extent such gifts are in compliance with applicable law, insignificant in amount and not given in consideration or expectation of any action by the recipient.

Employees, officers and directors must not accept, or permit any member of his or her immediate family to accept, any gifts, gratuities or other favors from any customer, supplier or other person doing or seeking to do business with the Company, other than items of insignificant value. Any gifts that are not of insignificant value should be returned immediately and reported to your supervisor. If immediate return is not practical, they should be given to the Company for charitable disposition or such other disposition as the Company, in its sole discretion, believes appropriate.

Common sense and moderation should prevail in business entertainment engaged in on behalf of the Company. Employees, officers and directors should provide, or accept, business entertainment to or from anyone doing business with the Company only if the entertainment is infrequent, modest and intended to serve legitimate business goals.

Bribes and kickbacks are criminal acts, strictly prohibited by law. You must not offer, give, solicit or receive any form of bribe or kickback from anyone anywhere in the world.

Accuracy of Books and Records and Public Reports

Employees, officers and directors must honestly and accurately report all business transactions. You are responsible for the accuracy of your records and reports. Accurate information is essential to the Company's ability to meet legal and regulatory obligations.

All Company books, records and accounts shall be maintained in accordance with all applicable regulations and standards and accurately reflect the true nature of the transactions they record. The financial statements of the Company shall conform to generally accepted accounting rules and the Company's accounting policies. No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries shall be made in the Company's books or records for any reason, and no disbursement of corporate funds or other corporate property shall be made without adequate supporting documentation.

It is the policy of the Company to provide full, fair, accurate, timely and understandable disclosure in reports and documents filed with, or submitted to, the Securities and Exchange Commission and in other public communications.

Concerns Regarding Accounting or Auditing Matters

Employees with concerns regarding questionable accounting or auditing matters or complaints regarding accounting, internal accounting controls or auditing matters may confidentially, and anonymously if they wish, submit such concerns or complaints in writing to the Company's Chief Executive Officer at the Company's corporate headquarters or may use the toll-free telephone number (800) 799-6158. See "Reporting and Compliance Procedures," below. Such concerns and complaints are generally forwarded to the Audit Committee of the Board of Directors, unless the Chief Executive Officer determines that they are without merit. In any event, a record of all complaints and concerns received by the Company will be provided to the Audit Committee each fiscal quarter. Concerns or complaints may also be communicated, confidentially and, if you desire, anonymously, directly to any member of the Audit Committee of the Board of Directors.

The Audit Committee will evaluate the merits of any concerns or complaints received by it and authorize such follow-up actions, if any, as it deems necessary or appropriate to address the substance of the concern or complaint.

The Company will not discipline, discriminate against or retaliate against any employee who reports a complaint or concern, unless it is determined that the employee made the report in bad faith or with knowledge that it was false.

Dealings with Independent Auditors

No employee, officer or director shall, directly or indirectly, make or cause to be made a materially false or misleading statement to an accountant in connection with (or omit to state, or cause another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading to, an accountant in connection with) any audit, review or examination of the Company's financial statements or the preparation or filing of any document or report with the Securities and Exchange Commission. No employee, officer or director shall, directly or indirectly, take any action to coerce, manipulate, mislead or fraudulently influence any independent public or certified public accountant engaged in the performance of an audit or review of the Company's financial statement.

Waivers of this Code of Business Conduct and Ethics

While some of the policies contained in this Code must be strictly adhered to and no exceptions can be allowed, in other cases exceptions may be appropriate. Any employee or officer who believes that an exception to any of these policies is appropriate in his or her case should first contact his or her immediate supervisor. If the supervisor agrees that an exception is appropriate, the requested exception is then submitted to the Compliance Officer for approval. No exceptions to the Code are valid or authorized unless the Compliance Officer has provided explicit approval for the specific requested exception. The Compliance Officer shall maintain a record of requests for exceptions to any of these policies and the disposition of such requests.

Any executive officer or director who seeks an exception to any of these policies should contact the Chief Executive Officer. Any waiver of this Code for executive officers or directors or any change to this Code that applies to executive officers or directors may be made only by the Board of Directors of the Company and will be disclosed as required by law or stock market regulation.

Reporting and Compliance Procedures

Every employee, officer and director has the responsibility to ask questions, seek guidance, report suspected violations and express concerns regarding compliance with this Code. Any employee, officer or director who knows or believes that any other employee or representative of the Company has engaged or is engaging in Company-related conduct that violates applicable law or this Code should report such information to his or her supervisor or to the Compliance Officer, as described below. You may report such conduct openly or anonymously without fear of retaliation. The Company strictly prohibits employees, officers and directors from disciplining, discharging, demoting, suspending, threatening, harassing or in any other manner discriminating or retaliating against an employee because (i) he or she reports any such violation, unless it

is determined that the employee made the report in bad faith or with knowledge that it was false, or (ii) he or she cooperates in any investigation or inquiry regarding conduct alleged to be contrary to the Code. Any supervisor who receives a report of a violation of this Code must immediately inform the Compliance Officer.

You may report violations of this Code, on a confidential or anonymous basis, by contacting the Company's Compliance Officer by mail, fax or e-mail at: Cornerstone Therapeutics Inc., 2000 Regency Parkway, Suite 255, Cary, NC 27518, ph: (919) 678-6514, fax: (919) 678-6537, e-mail david.price@crtx.com. In addition, the Company has established a toll-free telephone number (800) 799-6158 where you can leave a recorded message about any violation or suspected violation of this Code. While we prefer that you identify yourself when reporting violations so that we may follow up with you, as necessary, for additional information, you may leave messages anonymously if you wish.

If the Compliance Officer receives information regarding an alleged violation of this Code, he or she shall, as appropriate, (a) evaluate such information, (b) if the alleged violation involves an executive officer or a director, inform the Chief Executive Officer and Board of Directors of the alleged violation, (c) determine whether it is necessary to conduct an informal inquiry or a formal investigation and, if so, initiate such inquiry or investigation and (d) report the results of any such inquiry or investigation, together with a recommendation as to disposition of the matter, to the Chief Executive Officer for action, or if the alleged violation involves an executive officer or a director, report the results of any such inquiry or investigation to the Board of Directors or a committee thereof. Employees, officers and directors are expected to cooperate fully with any inquiry or investigation by the Company regarding an alleged violation of this Code. Failure to cooperate with any such inquiry or investigation may result in disciplinary action, up to and including discharge.

The Company shall determine whether violations of this Code have occurred and, if so, shall determine what disciplinary or remedial measures are appropriate under the particular circumstances to be taken against any employee who has violated this Code. In the event that an alleged violation involves an executive officer or a director, the Chief Executive Officer and the Board of Directors, respectively, shall determine whether a violation of this Code has occurred and, if so, what disciplinary or remedial measures are appropriate under the particular circumstances to be taken against such executive officer or director.

Failure to comply with the standards outlined in this Code will result in disciplinary action including, but not limited to, reprimands, warnings, probation, suspension without pay, demotions, reductions in salary, discharge and restitution. Certain violations of this Code may require the Company to refer the matter to the appropriate governmental or regulatory authorities for investigation or prosecution. Moreover, any employee who directs or approves of any conduct in violation of this Code, or who has knowledge of such conduct and does not promptly report it, also will be subject to disciplinary action, up to and including discharge.

Dissemination and Amendment

This Code shall be distributed to each new employee, officer and director of the Company upon commencement of his or her employment or other relationship with the Company and shall also be distributed annually to each employee, officer and director of the Company, and each employee, officer and director shall certify that he or she has received, read and understood the Code and has complied with its terms.

The Company reserves the right to amend, alter or terminate this Code at any time for any reason. The most current version of this Code can be obtained from the Company's Human Resources Department.

This document is not an employment contract between the Company and any of its employees, officers or directors and does not affect the "at-will" nature of the employment relationship between the Company and its employees, as explained more fully in the Company's Employee Handbook, a copy of which may be obtained from the Company's Human Resources Department.

* * *

*Approved by the Board of Directors on
October 30, 2008, subject to and effective
as of the effective time of the closing of the
merger of Neptune Acquisition Corp., a
wholly owned subsidiary of the
Corporation, with and into Cornerstone
BioPharma Holdings, Inc.*

Certification

I, _____ do hereby certify that:
(Print Name Above)

1. I have received and carefully read the Second Amended and Restated Code of Business Conduct and Ethics of Cornerstone Therapeutics Inc. (the "Code").
2. I understand the Code.
3. I have complied and will continue to comply with the terms of the Code.
4. I am not aware of any current violations of the Code, or of any past, unreported violations of the Code.

Date: _____

(Signature)

EACH EMPLOYEE, OFFICER AND DIRECTOR IS REQUIRED TO SIGN, DATE AND RETURN THIS CERTIFICATION TO THE COMPANY'S HUMAN RESOURCES DEPARTMENT WITHIN TEN (10) DAYS OF ISSUANCE. FAILURE TO DO SO MAY RESULT IN DISCIPLINARY ACTION UP TO AND INCLUDING DISCHARGE FROM EMPLOYMENT.