



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 10, 2010

Via U.S. mail and facsimile to (856) 439-2545

Keith Winchester
Chief Financial Officer
Cornerstone Financial Corporation
6000 Midatlantic Drive, Suite 120S
Mount Laurel, New Jersey 08054

**Re: Cornerstone Financial Corporation
Form 10-K for the year ended December 31, 2009
Form 10-Q for the fiscal period ended June 30, 2010
File No. 000-53576**

Dear Mr. Winchester:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief