We claim:

1. An inhalable composition comprising: 2-{4-[(2S)-1,1-difluoro-2-hydroxypropyl]phenyl}-N-{4-[3-(2-ethylphenyl)pyrazine-2-yl] phenyl}acetamide (compound (I)) or a pharmaceutically acceptable salt thereof.

2. The inhalable composition of claim 1, wherein the composition is an inhablable dry powder.

3. An inhalable composition comprising 2-{4-[(2S)-1,1-difluoro-2-hydroxypropyl]phenyl}-N-{4-[3-(2-ethylphenyl)pyrazine-2-yl] phenyl}acetamide (compound (I)) or a pharmaceutically acceptable salt thereof and one or more pharmaceutically acceptable excipients.

4. The inhalable composition of claim 3, wherein the composition is filled in a capsule or a blister or a sachet dosage form suitable for a monodose or a unit dose dry powder inhaler.

5. The inhalable composition of claim 3, wherein the one or more pharmaceutically acceptable excipients are selected from lactose, glucose, maltose, erythritol, sorbitol, raffinose, xylitol, maltitol, inositol, fructose, sucrose, dextrose, mannitol, trehalose, cyclodextrin and mixtures thereof.

6. The inhalable composition of claim 3, wherein the one or more pharmaceutically acceptable excipients is one or more inhalable grades of lactose.

7. The inhalable composition of claim 5, wherein the composition has a compound (I) to lactose weight ratio from about 1:1 to about 1:100.

8. The inhalable composition of claim 5, wherein the lactose has a d_{90} particle size in the range of from about 1 micron to about 200 microns.

9. The inhalable compostion of claim 5 or 6, wherein the composition has particles with a fine particle fraction in the range of from about 1% to about 99%.

10. The inhalable compostion of claim 5 or 6, wherein the composition has a fine particle mass about 5 mcg or more.

11. The inhalable compostion of claim 5 or 6, wherein the mass median aerodynamic diameter of compound (I) in said composition is in the range of from about 0.1 microns to about 10 microns.

12. The inhalable composition of any one of the preeding claims, wherein compound (I) is micronized.

13. The inhalable composition of any one of the preceding claims, wherein compound (I) or a pharmaceutically acceptable salt thereofhas a d_{90} particle size of less than about 10 microns.

14. The inhalable composition of any one of the preceding claims, wherein the therapeutically effective dosage amount of compound (I) is in the range of from about 0.1 mg to about 20 mg.

15. Use of the inhalable composition of any one of claims 3 to 14 in the manufacture of a medicament for preventing, inhibiting, suppressing, and/or treating a pulmonary disease, wherein the composition includes a therapeutically effective dosage amount of the compound (I) or a pharmaceutically acceptable salt thereof in the range of from about 0.1 mg to about 20 mg.

16. The use of claim 15, wherein the composition is to be administered via inhalation.

17. A process for preparing an inhalable composition of claim 3 comprising the steps of:

(i) blending compound (I) or a pharmaceutically acceptable salt thereof with a part or full quantity of one or more excipient(s) or co-milling of compound (I) with one or more excipient(s);

(ii) optionally blending the mixture obtained in step (i) with the remaining part of excipient(s);

(iii) optionally conditioning the blend from step (i) or (ii); and

(iv) filling the final blend of step (i) or step (ii) or step (iii) in a capsule or a blister.

18. The process of claim 17, wherein the excipient in step (i) is lactose, and step (i) comprises simple blending for at least for 10 minutes to 1 hour with the mixing speed of about 20 to about 40 ± 10 RPM.

19. The process of claim 18, wherein the process comprises simple blending of compound (I) with lactose having a d_{90} particle size less than about 100 microns to form the first blend, and final blending of the first blend with lactose having a d_{90} particle size more than about 100 microns.