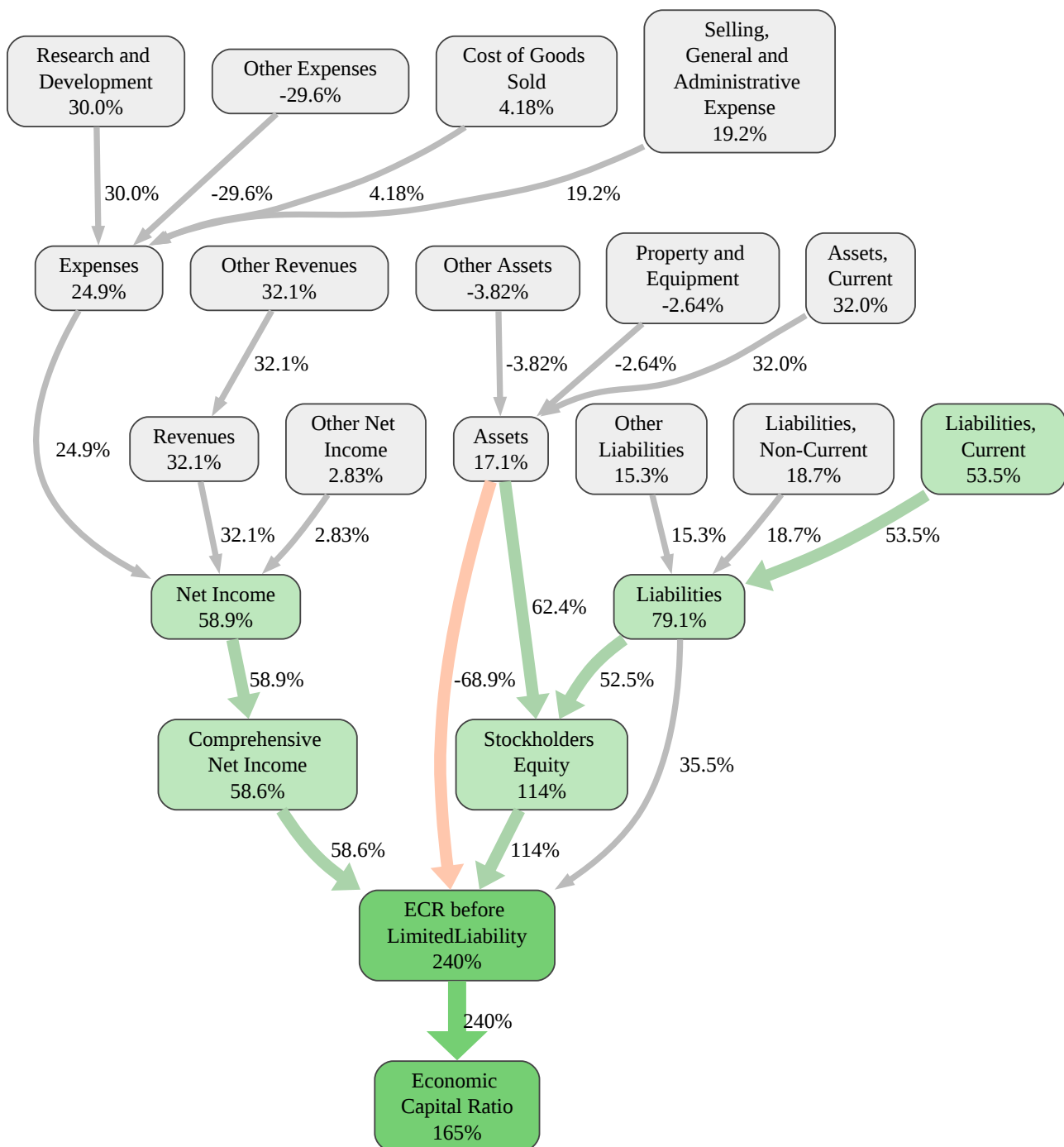




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Stockholders Equity, increasing the Economic Capital Ratio by 114% points. The greatest weakness of Cumberland Pharmaceuticals INC is the variable Other Expenses, reducing the Economic Capital Ratio by 30% points.

The company's Economic Capital Ratio, given in the ranking table, is 399%, being 165% points above the market average of 234%.

Input Variable	Value in 1000 USD
Assets, Current	87,308
Cost of Goods Sold	0
Intangible Assets	7,023
Liabilities, Current	6,600
Liabilities, Non-Current	0
Other Assets	68
Other Compr. Net Income	0
Other Expenses	31,501
Other Liabilities	6,083
Other Net Income	211
Other Revenues	51,143
Property and Equipment	1,119
Research and Development	5,028
Selling, General and Administrative Expense	9,198

Output Variable	Value in 1000 USD
Assets	95,518
Liabilities	12,683
Expenses	45,727
Revenues	51,143
Stockholders Equity	82,835
Net Income	5,627
Comprehensive Net Income	5,627
BaseVar	102,641
ECR before Limited Liability	344%
Economic Capital Ratio	399%