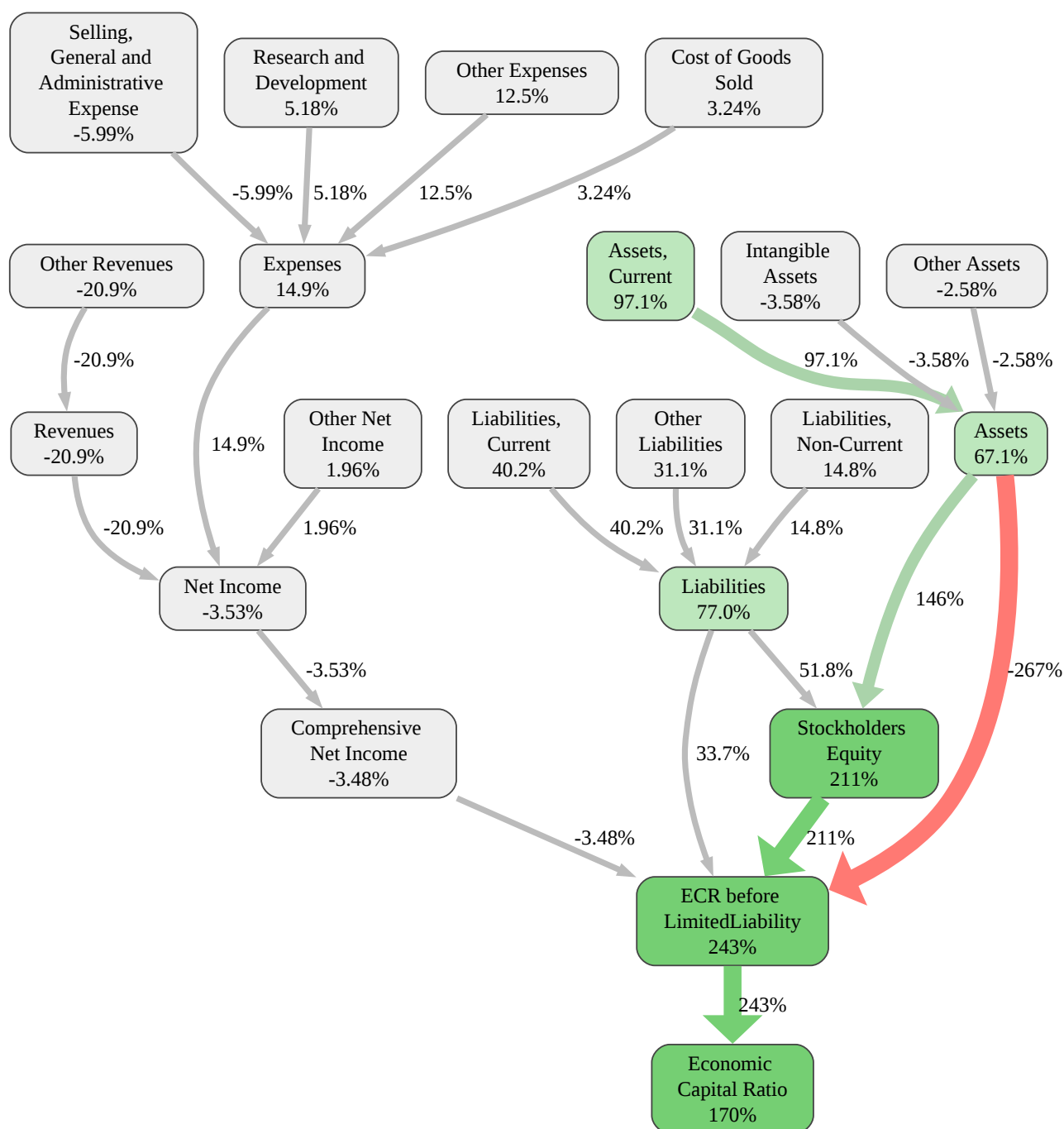




The relative strengths and weaknesses of Acura Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Acura Pharmaceuticals INC compared to the market average is the variable Stockholders Equity, increasing the Economic Capital Ratio by 211% points. The greatest weakness of Acura Pharmaceuticals INC is the variable Other Revenues, reducing the Economic Capital Ratio by 21% points.

The company's Economic Capital Ratio, given in the ranking table, is 390%, being 170% points above the market average of 220%.

Input Variable	Value in 1000 USD
Assets, Current	27,991
Cost of Goods Sold	0
Intangible Assets	0
Liabilities, Current	1,419
Liabilities, Non-Current	0
Other Assets	11
Other Compr. Net Income	-40
Other Expenses	8.0
Other Liabilities	0
Other Net Income	79
Other Revenues	0
Property and Equipment	1,052
Research and Development	3,726
Selling, General and Administrative Expense	6,013

Output Variable	Value in 1000 USD
Assets	29,054
Liabilities	1,419
Expenses	9,747
Revenues	0
Stockholders Equity	27,635
Net Income	-9,668
Comprehensive Net Income	-9,688
BaseVar	20,170
ECR before LimitedLiability	332%
Economic Capital Ratio	390%