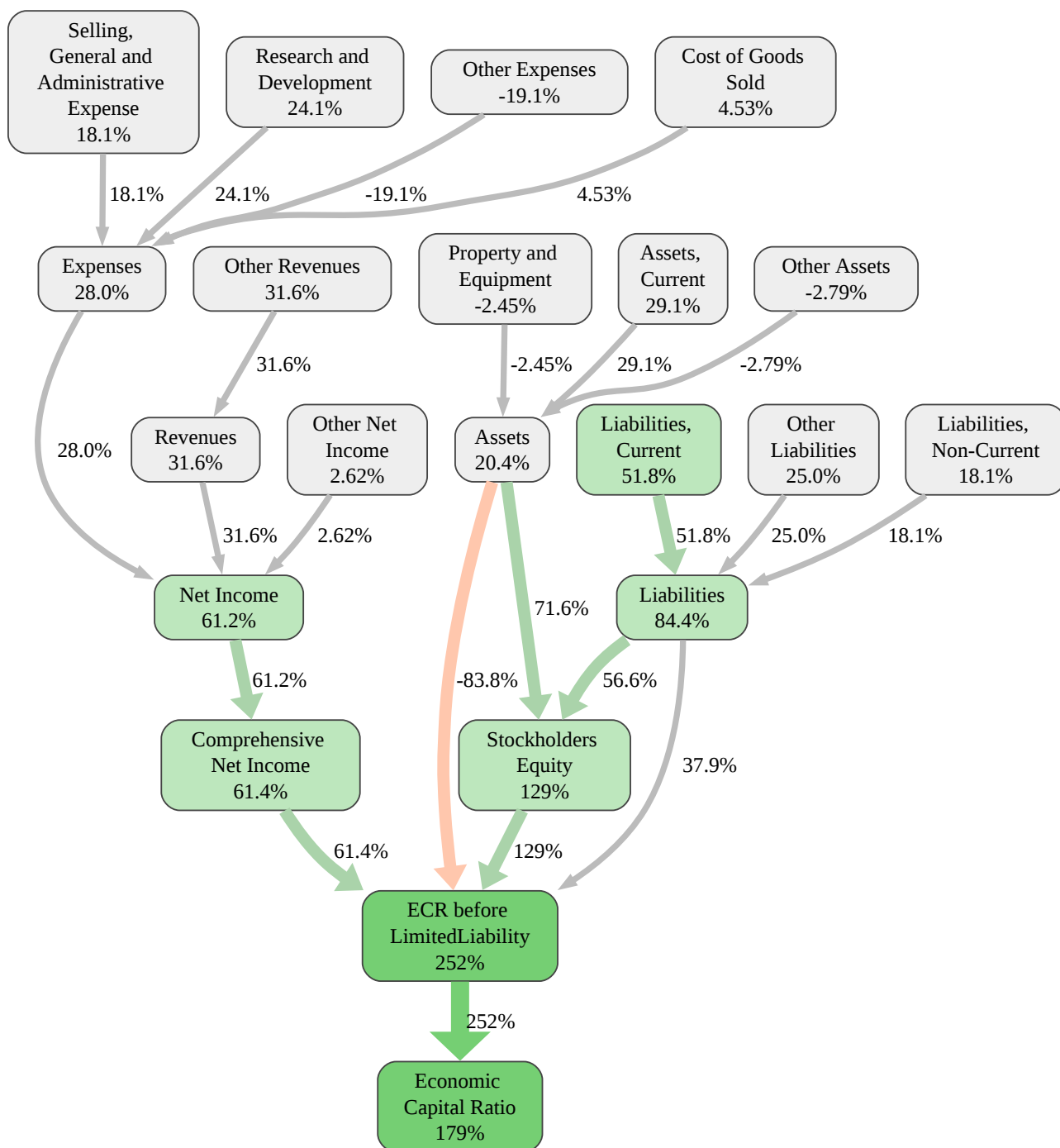




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Stockholders Equity, increasing the Economic Capital Ratio by 129% points. The greatest weakness of Cumberland Pharmaceuticals INC is the variable Other Expenses, reducing the Economic Capital Ratio by 19% points.

The company's Economic Capital Ratio, given in the ranking table, is 399%, being 179% points above the market average of 220%.

Input Variable	Value in 1000 USD
Assets, Current	87,232
Cost of Goods Sold	0
Intangible Assets	9,477
Liabilities, Current	8,055
Liabilities, Non-Current	612
Other Assets	696
Other Compr. Net Income	0
Other Expenses	29,159
Other Liabilities	4,360
Other Net Income	305
Other Revenues	48,851
Property and Equipment	1,189
Research and Development	5,095
Selling, General and Administrative Expense	9,096

Output Variable	Value in 1000 USD
Assets	98,594
Liabilities	13,027
Expenses	43,350
Revenues	48,851
Stockholders Equity	85,566
Net Income	5,806
Comprehensive Net Income	5,806
BaseVar	102,063
ECR before Limited Liability	345%
Economic Capital Ratio	399%