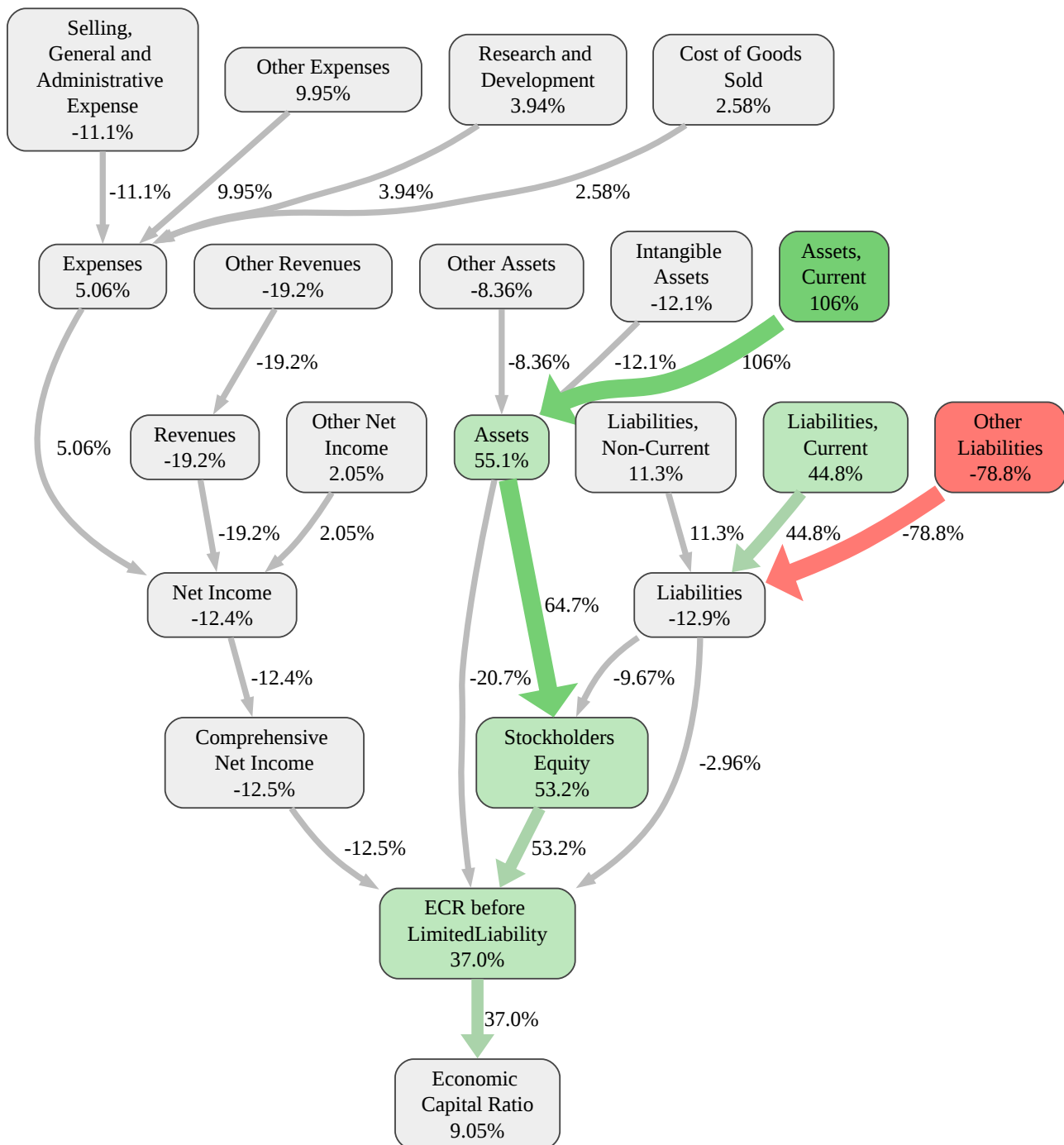




The relative strengths and weaknesses of Acura Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Acura Pharmaceuticals INC compared to the market average is the variable Assets, Current, increasing the Economic Capital Ratio by 106% points. The greatest weakness of Acura Pharmaceuticals INC is the variable Other Liabilities, reducing the Economic Capital Ratio by 79% points.

The company's Economic Capital Ratio, given in the ranking table, is 252%, being 9.0% points above the market average of 243%.

Input Variable	Value in 1000 USD
Assets, Current	27,453
Cost of Goods Sold	0
Intangible Assets	0
Liabilities, Current	1,107
Liabilities, Non-Current	0
Other Assets	236
Other Compr. Net Income	59
Other Expenses	364
Other Liabilities	9,600
Other Net Income	189
Other Revenues	123
Property and Equipment	941
Research and Development	4,923
Selling, General and Administrative Expense	8,926

Output Variable	Value in 1000 USD
Assets	28,630
Liabilities	10,707
Expenses	14,213
Revenues	123
Stockholders Equity	17,923
Net Income	-13,901
Comprehensive Net Income	-13,872
BaseVar	26,960
ECR before LimitedLiability	128%
Economic Capital Ratio	252%