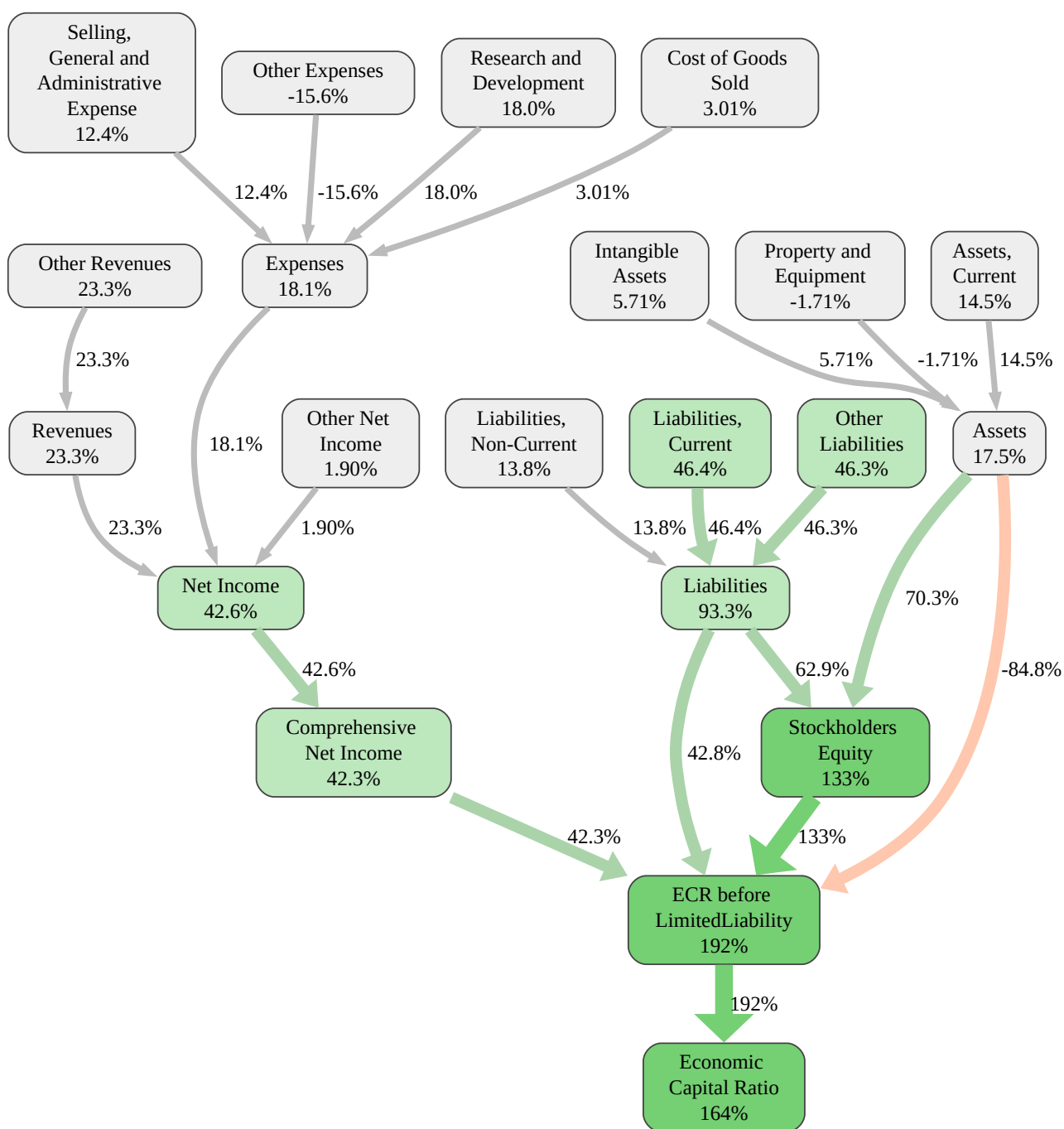




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Stockholders Equity, increasing the Economic Capital Ratio by 133% points. The greatest weakness of Cumberland Pharmaceuticals INC is the variable Other Expenses, reducing the Economic Capital Ratio by 16% points.

The company's Economic Capital Ratio, given in the ranking table, is 407%, being 164% points above the market average of 243%.

Input Variable	Value in 1000 USD
Assets, Current	68,680
Cost of Goods Sold	0
Intangible Assets	15,499
Liabilities, Current	7,546
Liabilities, Non-Current	776
Other Assets	2,555
Other Compr. Net Income	0
Other Expenses	19,304
Other Liabilities	0
Other Net Income	230
Other Revenues	32,027
Property and Equipment	881
Research and Development	5,616
Selling, General and Administrative Expense	9,490

Output Variable	Value in 1000 USD
Assets	87,614
Liabilities	8,322
Expenses	34,409
Revenues	32,027
Stockholders Equity	79,292
Net Income	-2,151
Comprehensive Net Income	-2,151
BaseVar	81,301
ECR before Limited Liability	356%
Economic Capital Ratio	407%