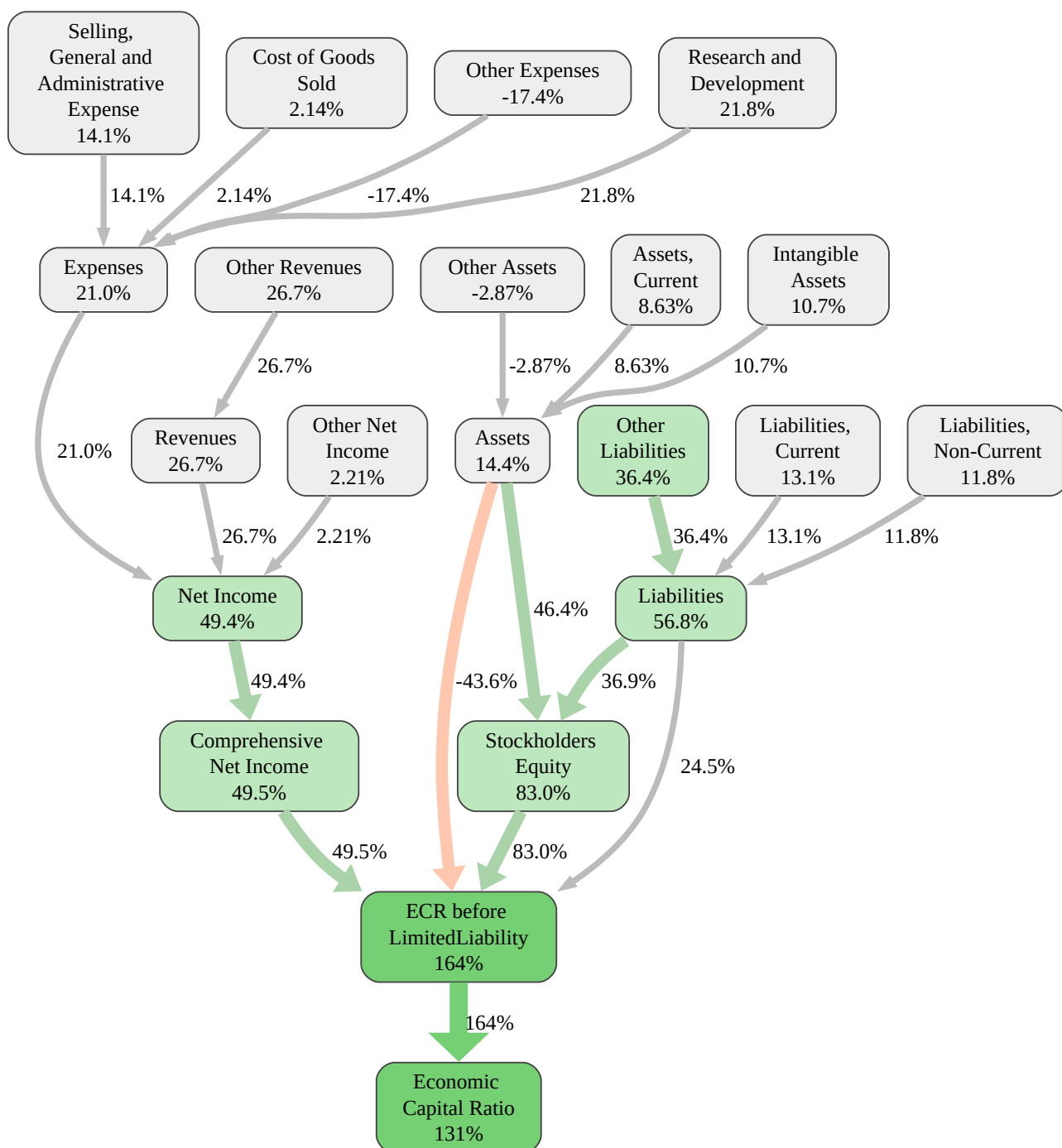




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Stockholders Equity, increasing the Economic Capital Ratio by 83% points. The greatest weakness of Cumberland Pharmaceuticals INC is the variable Other Expenses, reducing the Economic Capital Ratio by 17% points.

The company's Economic Capital Ratio, given in the ranking table, is 385%, being 131% points above the market average of 254%.

Input Variable	Value in 1000 USD
Assets, Current	70,815
Cost of Goods Sold	0
Intangible Assets	21,569
Liabilities, Current	13,749
Liabilities, Non-Current	903
Other Assets	2,371
Other Compr. Net Income	0
Other Expenses	23,000
Other Liabilities	0
Other Net Income	251
Other Revenues	36,902
Property and Equipment	651
Research and Development	3,389
Selling, General and Administrative Expense	8,402

Output Variable	Value in 1000 USD
Assets	95,405
Liabilities	14,652
Expenses	34,791
Revenues	36,902
Stockholders Equity	80,753
Net Income	2,362
Comprehensive Net Income	2,362
BaseVar	91,001
ECR before Limited Liability	324%
Economic Capital Ratio	385%