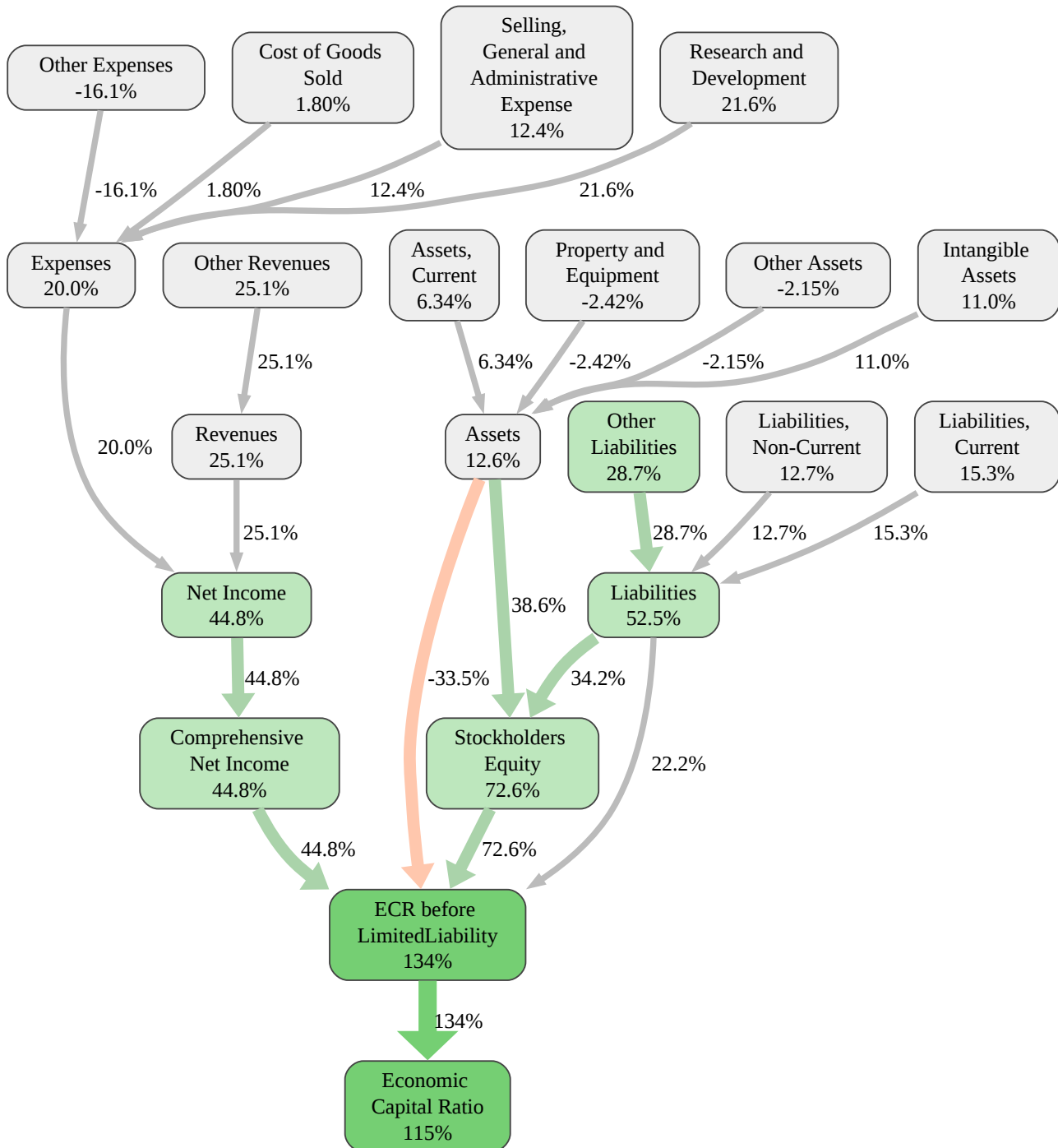




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Stockholders Equity, increasing the Economic Capital Ratio by 73% 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 378%, being 115% points above the market average of 263%.

Input Variable	Value in 1000 USD
Assets, Current	67,112
Cost of Goods Sold	0
Intangible Assets	21,169
Liabilities, Current	12,412
Liabilities, Non-Current	987
Other Assets	3,102
Other Compr. Net Income	0
Other Expenses	21,602
Other Liabilities	1,700
Other Net Income	209
Other Revenues	33,519
Property and Equipment	536
Research and Development	3,848
Selling, General and Administrative Expense	7,608

Output Variable	Value in 1000 USD
Assets	91,919
Liabilities	15,099
Expenses	33,057
Revenues	33,519
Stockholders Equity	76,820
Net Income	671
Comprehensive Net Income	671
BaseVar	86,902
ECR before Limited Liability	314%
Economic Capital Ratio	378%