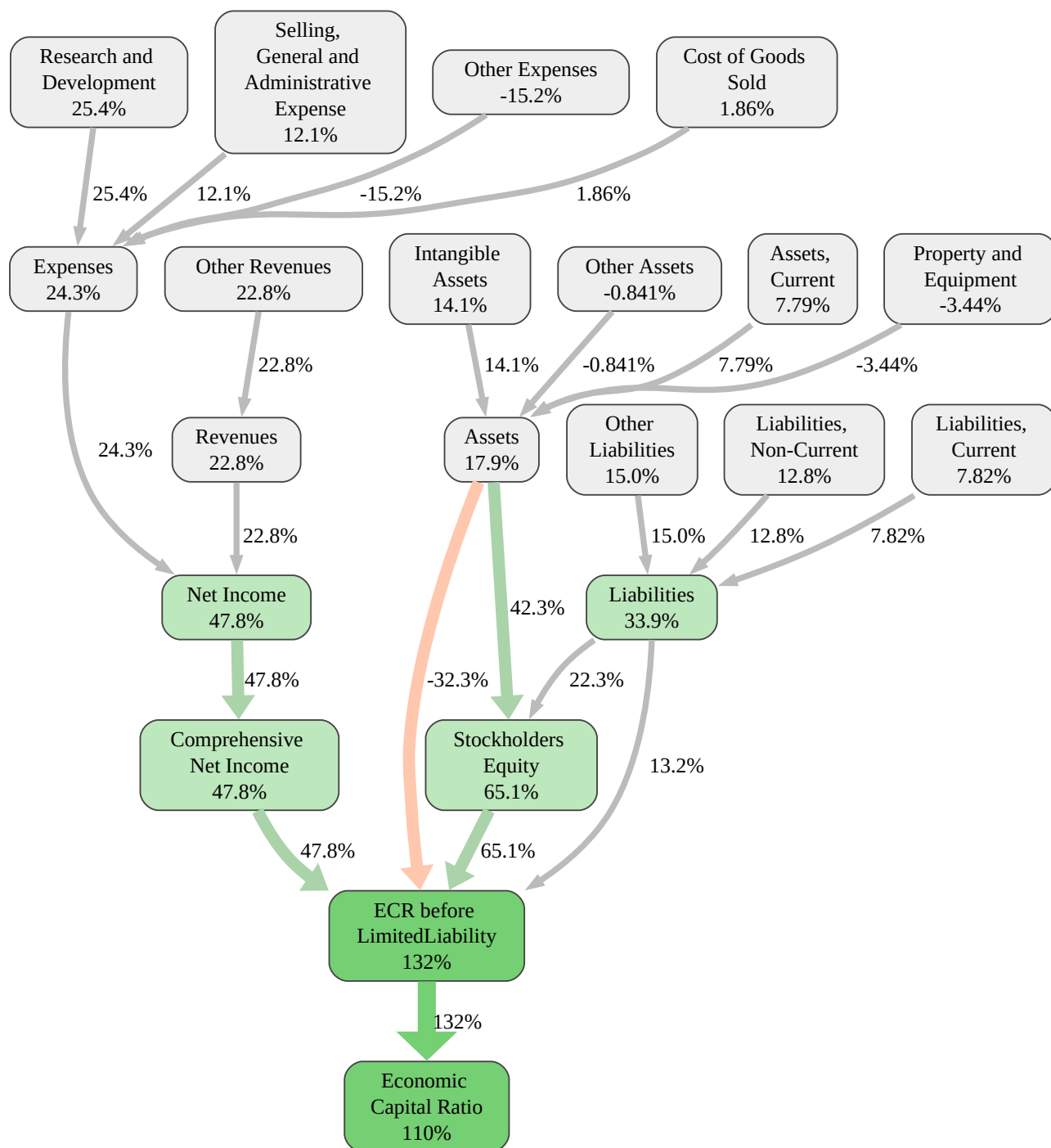




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Stockholders Equity, increasing the Economic Capital Ratio by 65% points. The greatest weakness of Cumberland Pharmaceuticals INC is the variable Other Expenses, reducing the Economic Capital Ratio by 15% points.

The company's Economic Capital Ratio, given in the ranking table, is 354%, being 110% points above the market average of 245%.

Input Variable	Value in 1000 USD
Assets, Current	65,545
Cost of Goods Sold	0
Intangible Assets	22,154
Liabilities, Current	14,792
Liabilities, Non-Current	1,391
Other Assets	5,241
Other Compr. Net Income	0
Other Expenses	22,482
Other Liabilities	4,100
Other Net Income	205
Other Revenues	33,026
Property and Equipment	464
Research and Development	3,191
Selling, General and Administrative Expense	8,562

Output Variable	Value in 1000 USD
Assets	93,405
Liabilities	20,284
Expenses	34,234
Revenues	33,026
Stockholders Equity	73,121
Net Income	-1,004
Comprehensive Net Income	-1,004
BaseVar	90,576
ECR before LimitedLiability	279%
Economic Capital Ratio	354%