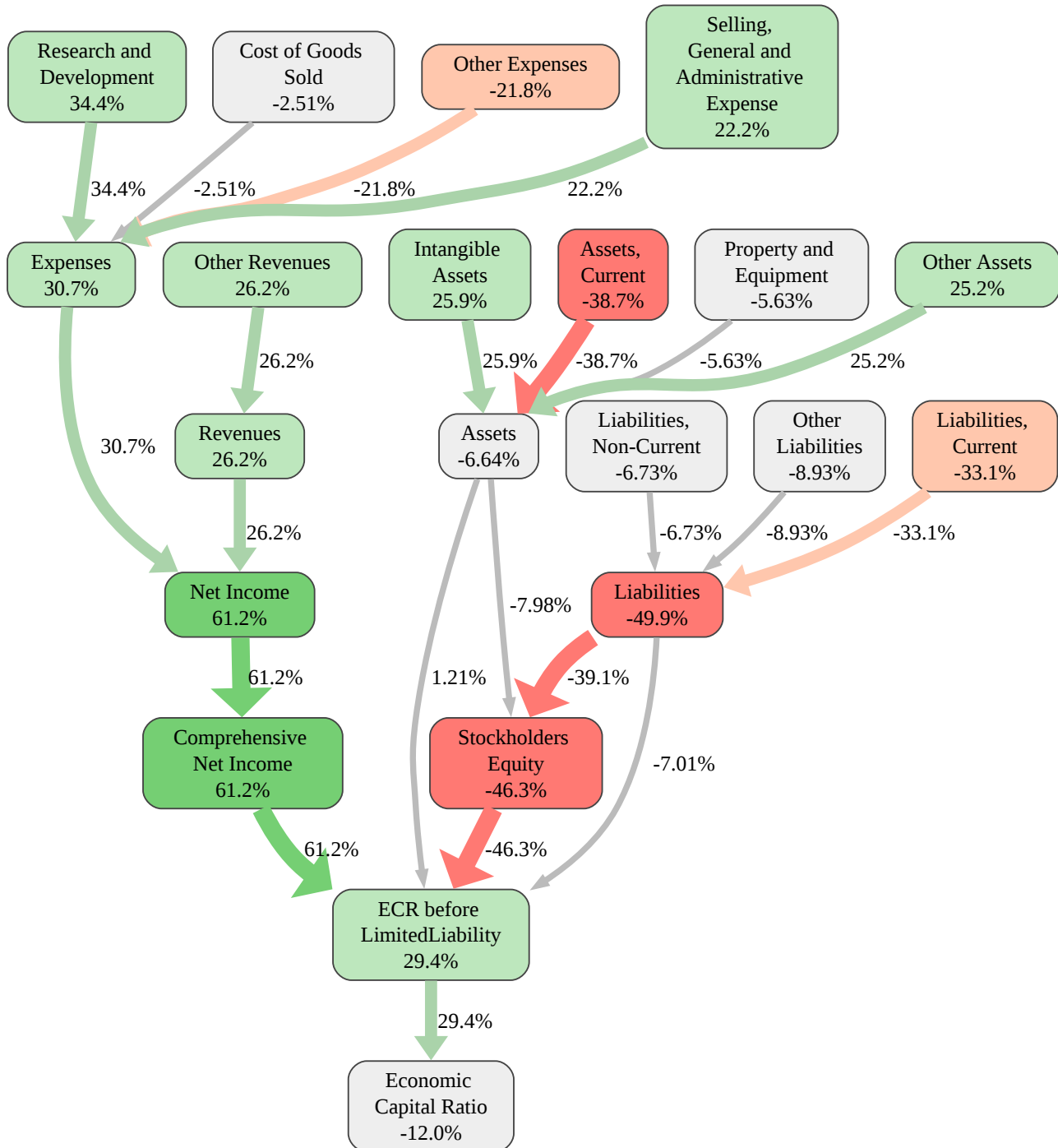




The relative strengths and weaknesses of Cumberland Pharmaceuticals INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Cumberland Pharmaceuticals INC compared to the market average is the variable Comprehensive Net Income, increasing the Economic Capital Ratio by 61% points. The greatest weakness of Cumberland Pharmaceuticals INC is the variable Liabilities, reducing the Economic Capital Ratio by 50% points.

The company's Economic Capital Ratio, given in the ranking table, is 203%, being 12% points below the market average of 215%.

Input Variable	Value in 1000 USD
Assets, Current	36,452
Cost of Goods Sold	6,586
Intangible Assets	18,887
Liabilities, Current	31,622
Liabilities, Non-Current	11,240
Other Assets	19,966
Other Compr. Net Income	0
Other Expenses	22,354
Other Liabilities	10,176
Other Net Income	572
Other Revenues	37,868
Property and Equipment	277
Research and Development	4,816
Selling, General and Administrative Expense	11,127

Output Variable	Value in 1000 USD
Assets	75,583
Liabilities	53,037
Expenses	44,883
Revenues	37,868
Stockholders Equity	22,546
Net Income	-6,444
Comprehensive Net Income	-6,444
BaseVar	105,972
ECR before LimitedLiability	66%
Economic Capital Ratio	203%