



- Comprehensive Compliance Program Annual Declaration -

As required by California Health and Safety Code §§ 119400-119402, Cumberland Pharmaceuticals Inc. ("CPI") hereby makes the following declaration, effective July 1, 2005:

1. Cumberland Pharmaceuticals Inc. has adopted a Comprehensive Compliance Program pursuant to and in accordance with California Health and Safety Code §§ 119400-119402.
2. The adopted Comprehensive Compliance Program is in accordance with the "Compliance Program Guidance for Pharmaceutical Manufacturers," 68 Fed. Reg. 86, 23731-23743 (April 18, 2003), issued by the Office of Inspector General (OIG) of the Department of Health and Human Services (HHS), and available at www.oig.hhs.gov/fraud.html.
3. The Comprehensive Compliance Program includes policies for compliance with the "Code on Interaction with Healthcare Professionals," issued by the Pharmaceutical Research and Manufacturers of America (PhRMA), dated July 1, 2002, and available at www.phrma.org/mediaroom/press/releases/19.04.2002.390.cfm.
4. Should OIG or PhRMA update or revise their guidance document, CPI intends to make conforming changes to its Comprehensive Compliance Program within six months.
5. As set forth in its Comprehensive Compliance Program, CPI has established a limit of \$100 per year for gifts, promotional materials, or items or activities the company may provide to an individual physician or other medical or health care professional.
6. As of the date hereof, CPI is in compliance with its Comprehensive Compliance Program and California Health and Safety Code §§ 119400-119402.
7. Requests for a copy of CPI's Corporate Compliance Program, additional information or this Declaration should be directed to the Corporate Compliance Officer by calling toll-free at 1-877-484-2700.