

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
December 14, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Cumberland Pharmaceuticals Inc.**

**File No. 001-33637 - CF#27671**

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Cumberland Pharmaceuticals Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on November 22, 2011.

Based on representations by Cumberland Pharmaceuticals Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.28                      through November 15, 2018

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Michael Seaman  
Special Counsel