



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 20, 2020

Michael Bonner  
Senior Director Accounting & Finance, Chief Financial Officer  
CUMBERLAND PHARMACEUTICALS INC  
2525 West End Avenue, Suite 950  
Nashville, TN 37203

**Re: CUMBERLAND PHARMACEUTICALS INC**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**File No. 001-33637**

Dear Mr. Bonner:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences