



VIA CERTIFIED MAIL

May 11, 2012

U.S. Department of Labor
Employee Benefits Security Administration
Room N-1513
Top Hat Plan Exemption
200 Constitution Avenue
Washington, D.C. 20210

EBSA/PUBLIC DISCLOSURE
2012 MAY 22 AM 11:55

Re: CP Summit Supplemental Retirement Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the CP Summit Supplemental Retirement Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: Cumberland Pharmaceuticals Inc.

Employer Address: 2525 West End Avenue, Suite 950
Nashville, Tennessee, 37203
2. Employer's Employer Identification Number: 62-1765329
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it only maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately eleven (11).

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Employer: Cumberland Pharmaceuticals Inc.

By: 

Print Name: Rick S. Greene

Title: Vice President & CFO



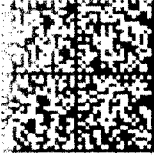
CUMBERLAND[®]
P H A R M A C E U T I C A L S

2525 West End Avenue, Suite 950
Nashville, Tennessee 37203

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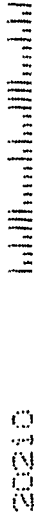


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