

December 19, 2023

John Hamm  
Chief Financial Officer  
Cumberland Pharmaceuticals Inc.  
1600 West End Avenue, Suite 1300  
Nashville, Tennessee 37203

Pharmaceuticals Inc.  
Statement on Form S-3  
2023

Re: Cumberland  
Registration  
Filed December 14,  
File No. 333-276052

Dear John Hamm:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:  
Esq.

Tonya Mitchem Grindon,