

December 16, 2020

Michael Bonner
Chief Financial Officer
Cumberland Pharmaceuticals Inc.
2525 West End Avenue, Suite 950
Nashville, Tennessee 37203

Pharmaceuticals Inc.
Statement on Form S-3
2020

Re: Cumberland
Registration
Filed December 11,
File No. 333-251308

Dear Mr. Bonner:

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 Chris
Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Christopher M. Douse,
Esq.