CUMBERLAND TECHNOLOGIES INC
Form EX-11
April 17, 2001

EXHIBIT 11 - STATEMENT RE: COMPUTATION OF EARNINGS PER SHARE

CUMBERLAND TECHNOLOGIES, INC.

	Year E
	2000
Average shares outstanding	5,528,849
Dilutive stock options	103,500
Totals	5,632,349
Net income (loss)	$ 1,041,749
Diluted earnings (loss) per share amount	$ .19