

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 =====