

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 =====