

VIEW SYSTEMS INC  
 Form EX-11  
 May 15, 2001

EXHIBIT 11

COMPUTATION OF PER SHARE EARNINGS

(In thousands, except earnings per share data)

	Three months ended	
	March 31	
	2001	2000
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Net (loss) income	(\$282,740)	(\$456,264)
Basic earnings per common share	(\$0.02)	(\$0.06)
Diluted earnings per common share	(\$0.02)	(\$0.06)
Weighted average common shares		
outstanding	11,621,031	7,402,597
Weighted average common shares		
outstanding assuming dilution	11,621,031	7,402,597