

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 |
| | ---- | ---- |
| 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 |