

EXHIBIT (11)

STATEMENT REGARDING COMPUTATION OF PER SHARE LOSS:

(In thousands, except number of days and per share data)

- (A) Computation of the weighted average number of shares of common stock outstanding for the periods indicated:

QUARTERS ENDED APRIL 4, 2002 AND APRIL 5, 2001

	<u>SHARES OF COMMON STOCK</u>	<u>NUMBER OF DAYS OUTSTANDING</u>	<u>NUMBER OF SHARE DAYS</u>	<u>WEIGHTED NUMBER OF SHARES OUTSTANDING</u>
<u>Quarter Ended April 4, 2002</u>				
January 4 – April 4	7,081	91	644,397	
Shares Issued	<u>28</u>	Various	<u>1,207</u>	
	<u>7,109</u>		<u>645,604</u>	<u>7,095</u>
<u>Quarter Ended April 5, 2001</u>				
January 5 - April 5	7,041	91	640,683	
Shares Issued	<u>20</u>	Various	<u>806</u>	
	<u>7,061</u>		<u>641,489</u>	<u>7,049</u>

TWO QUARTERS ENDED APRIL 4, 2002 AND APRIL 5, 2001

	<u>SHARES OF COMMON STOCK</u>	<u>NUMBER OF DAYS OUTSTANDING</u>	<u>NUMBER OF SHARE DAYS</u>	<u>WEIGHTED NUMBER OF SHARES OUTSTANDING</u>
<u>Period Ended April 4, 2002</u>				
October 1 – April 4	7,065	186	1,314,054	
Shares Issued	<u>44</u>	Various	<u>3,230</u>	
	<u>7,109</u>		<u>1,317,284</u>	<u>7,082</u>
<u>Period Ended April 5, 2001</u>				
October 1 – April 5	7,027	187	1,314,125	
Shares Issued	<u>34</u>	Various	<u>2,849</u>	
	<u>7,061</u>		<u>1,316,974</u>	<u>7,043</u>

(B) Computation of Loss Per Share:

Computation of loss per share is net loss divided by the weighted average number of shares of common stock outstanding for the periods indicated:

	QUARTER ENDED		TWO QUARTERS ENDED	
	April 4, <u>2002</u>	April 5, <u>2001</u>	April 4, <u>2002</u>	April 5, <u>2001</u>
Basic:				
Weighted average number of shares of common stock outstanding	<u>7,095</u>	<u>7,049</u>	<u>7,082</u>	<u>7,043</u>
Net loss	<u>(\$1,139)</u>	<u>(\$1,226)</u>	<u>(\$1,029)</u>	<u>(\$ 706)</u>
Net loss per share	<u>(\$ 0.16)</u>	<u>(\$ 0.17)</u>	<u>(\$ 0.15)</u>	<u>(\$ 0.10)</u>
Assuming dilution:				
Weighted average number of shares of common stock outstanding	7,095	7,049	7,082	7,043
Net effect of dilutive stock options-not included if the effect was antidilutive	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>7,095</u>	<u>7,049</u>	<u>7,082</u>	<u>7,043</u>
Net loss	<u>(\$1,139)</u>	<u>(\$1,226)</u>	<u>(\$1,029)</u>	<u>(\$ 706)</u>
Net loss per share	<u>(\$ 0.16)</u>	<u>(\$ 0.17)</u>	<u>(\$ 0.15)</u>	<u>(\$ 0.10)</u>