11. Statement re computation of per share earnings

	Second Quarter Ended March 31,				Six Months Ended March 31,			
	2002		2001		2002		2001	
Net (loss) income in thousands	\$	(1,309)	\$	5,112	\$	(2,943)	\$	12,013
Weighted average shares outstanding	15,711,256		15,812,575		15,673,199		15,700,595	
Assumed exercise of stock options, weighted average of incremental shares	_		707,713		_		790,396	
Assumed purchase of stock under stock purchase plan, weighted average				79,196				88,590
Diluted shares – adjusted weighted-average shares and assumed conversions	15,711,256		16,599,484		15,673,199		16,579,581	
Basic (loss) earning per share	\$	(0.08)	\$	0.32	\$	(0.19)	\$	0.77
Diluted (loss) earnings per share	\$	(0.08)	\$	0.31	\$	(0.19)	\$	0.72