



NASDAQ: NSIT

INSIGHT ENTERPRISES, INC. AND SUBSIDIARIES
RECONCILIATION OF GAAP TO NON-GAAP FINANCIAL MEASURES
(IN THOUSANDS, EXCEPT PER SHARE DATA)
(UNAUDITED)

Nine Months Ended
September 30, 2008

Consolidated (Loss) Earnings from Operations:

GAAP	\$ (234,449)
Goodwill impairment	<u>313,949</u>
Non-GAAP	<u>\$ 79,500</u>

Consolidated Net (Loss) Earnings from Continuing Operations:

GAAP	\$ (157,044)
Goodwill impairment, net of tax	<u>201,167</u>
Non-GAAP	<u>\$ 44,123</u>

Consolidated Diluted EPS from Continuing Operations:

GAAP	\$ (3.35)
Goodwill impairment, net of tax	<u>4.29</u>
Non-GAAP	<u>\$ 0.94</u>

Shares used in per share calculation:

GAAP	46,901
Dilutive potential common shares due to dilutive options and restricted stock, net of tax effect	<u>187</u>
Non-GAAP	<u>47,088</u>

North America (Loss) Earnings from Operations:

GAAP	\$ (265,061)
Goodwill impairment	<u>313,949</u>
Non-GAAP	<u>\$ 48,888</u>