



NASDAQ: NSIT

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

	<u>Three Months Ended</u> <u>June 30, 2008</u>	<u>Six Months Ended</u> <u>June 30, 2008</u>
<b><u>Consolidated (Loss) Earnings from Operations:</u></b>		
GAAP .....	\$ (267,624)	\$ (249,323)
Goodwill impairment .....	313,949	313,949
Non-GAAP .....	<u>\$ 46,325</u>	<u>\$ 64,626</u>
<b><u>Consolidated Net (Loss) Earnings from Continuing Operations:</u></b>		
GAAP .....	\$ (174,277)	\$ (163,757)
Goodwill impairment, net of tax .....	201,167	201,167
Non-GAAP .....	<u>\$ 26,890</u>	<u>\$ 37,410</u>
<b><u>Consolidated Diluted EPS from Continuing Operations:</u></b>		
GAAP .....	\$ (3.74)	\$ (3.44)
Goodwill impairment, net of tax .....	4.32	4.22
Non-GAAP .....	<u>\$ 0.58</u>	<u>\$ 0.78</u>
Shares used in per share calculation:		
GAAP .....	46,594	47,567
Dilutive potential common shares due to dilutive options and restricted stock, net of tax effect .....	45	205
Non-GAAP .....	<u>46,639</u>	<u>47,772</u>
<b><u>North America (Loss) Earnings from Operations:</u></b>		
GAAP .....	\$ (285,620)	\$ (273,833)
Goodwill impairment .....	313,949	313,949
Non-GAAP .....	<u>\$ 28,329</u>	<u>\$ 40,116</u>

**Guidance:**

Reconciliation of consolidated diluted EPS from continuing operations GAAP to non-GAAP guidance:

	<u>Year Ending</u> <u>December 31, 2008</u>
GAAP .....	\$ (2.79) to (2.69)
Goodwill impairment, net of tax .....	4.22
Severance, net of tax .....	0.07
Non-GAAP .....	<u>\$ 1.50 to 1.60</u>