



**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>March 31, 2009</u>	<u>Three Months Ended</u> <u>March 31, 2008</u>
<b><u>Consolidated (Loss) Earnings from Operations:</u></b>		
GAAP .....	\$ (7,919)	\$ 14,261
Severance and restructuring expense .....	6,347	1,900
Termination of equity incentive compensation plan .....	5,478	-
Professional fees and costs from trade credits restatement issue .....	4,122	-
Non-GAAP .....	<u>\$ 8,028</u>	<u>\$ 16,161</u>
<b><u>Consolidated Net (Loss) Earnings:</u></b>		
GAAP .....	\$ (6,797)	\$ 8,173
Severance and restructuring expense .....	3,965	1,150
Termination of equity incentive compensation plan .....	3,524	-
Professional fees and costs from trade credits restatement issue .....	2,544	-
Tax charge for remeasurement of certain deferred tax assets .....	600	-
Non-GAAP .....	<u>\$ 3,836</u>	<u>\$ 9,323</u>
<b><u>Consolidated Diluted EPS:</u></b>		
GAAP .....	\$ (0.15)	\$ 0.17
Severance and restructuring expense .....	0.09	0.02
Termination of equity incentive compensation plan .....	0.08	-
Professional fees and costs from trade credits restatement issue .....	0.05	-
Tax charge for remeasurement of certain deferred tax assets .....	0.01	-
Non-GAAP .....	<u>\$ 0.08</u>	<u>\$ 0.19</u>
Shares used in per share calculation:		
GAAP .....	45,710	49,095
Dilutive potential common shares due to dilutive options and restricted stock, net of tax effect .....	634	-
Non-GAAP .....	<u>46,344</u>	<u>49,095</u>

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

	<b>Three Months Ended</b>	<b>Three Months Ended</b>
	<b><u>March 31, 2009</u></b>	<b><u>March 31, 2008</u></b>
<b><u>North America (Loss) Earnings from Operations:</u></b>		
GAAP .....	\$ (7,924)	\$ 8,428
Severance and restructuring expense .....	5,859	1,009
Termination of equity incentive compensation plan .....	4,069	-
Professional fees and costs from trade credits restatement issue .....	<u>4,122</u>	<u>-</u>
Non-GAAP .....	<u>\$ 6,126</u>	<u>\$ 9,437</u>
<b><u>EMEA Earnings from Operations:</u></b>		
GAAP .....	\$ 581	\$ 6,301
Severance and restructuring expense .....	417	869
Termination of equity incentive compensation plan .....	<u>1,363</u>	<u>-</u>
Non-GAAP .....	<u>\$ 2,361</u>	<u>\$ 7,170</u>
<b><u>APAC Loss from Operations:</u></b>		
GAAP .....	\$ (576)	\$ (468)
Severance and restructuring expense .....	71	22
Termination of equity incentive compensation plan .....	<u>46</u>	<u>-</u>
Non-GAAP .....	<u>\$ (459)</u>	<u>\$ (446)</u>

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