

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

	<b>Three Months Ended</b>		<b>Six Months Ended</b>	
	<b>June 30,</b>		<b>June 30,</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
<b><u>Consolidated Earnings (Loss) from Operations:</u></b>				
GAAP .....	\$ 21,849	\$ (269,220)	\$ 13,931	\$ (254,959)
Goodwill impairment .....	-	313,776	-	313,776
Severance and restructuring expense.....	2,130	3,508	8,477	5,408
Termination of equity incentive compensation plan .....	-	-	5,478	-
Professional fees and costs from trade credits restatement issue.....	2,562	-	6,684	-
Non-GAAP .....	<u>\$ 26,541</u>	<u>\$ 48,064</u>	<u>\$ 34,570</u>	<u>\$ 64,225</u>
<b><u>Consolidated Net Earnings (Loss) from</u></b>				
<b><u>Continuing Operations:</u></b>				
GAAP .....	\$ 12,893	\$ (175,075)	\$ 6,096	\$ (166,902)
Goodwill impairment .....	-	201,050	-	201,050
Severance and restructuring expense.....	1,497	2,326	5,462	3,476
Termination of equity incentive compensation plan .....	-	-	3,524	-
Professional fees and costs from trade credits restatement issue.....	1,581	-	4,125	-
Tax charge for remeasurement of certain deferred tax assets .....	-	-	600	-
Non-GAAP .....	<u>\$ 15,971</u>	<u>\$ 28,301</u>	<u>\$ 19,807</u>	<u>\$ 37,624</u>
<b><u>Consolidated Diluted EPS from Continuing</u></b>				
<b><u>Operations:</u></b>				
GAAP .....	\$ 0.28	\$ (3.76)	\$ 0.13	\$ (3.51)
Goodwill impairment .....	-	4.31	-	4.22
Severance and restructuring expense.....	0.03	0.05	0.12	0.07
Termination of equity incentive compensation plan .....	-	-	0.08	-
Professional fees and costs from trade credits restatement issue.....	0.03	-	0.09	-
Tax charge for remeasurement of certain deferred tax assets .....	-	-	0.01	-
Non-GAAP .....	<u>\$ 0.34</u>	<u>\$ 0.60</u>	<u>\$ 0.43</u>	<u>\$ 0.78</u>
Shares used in per share calculations:				
GAAP.....	46,336	46,594	46,023	47,567
Dilutive potential common shares due to dilutive options and RSUs, net of tax effect.....	-	272	317	414
Non-GAAP.....	<u>46,336</u>	<u>46,866</u>	<u>46,340</u>	<u>47,981</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)**

	Three Months Ended June 30,		Six Months Ended June 30,	
	2009	2008	2009	2008
<b><u>North America Earnings (Loss) from Operations:</u></b>				
GAAP .....	\$ 13,768	\$ (286,223)	\$ 5,845	\$ (277,795)
Goodwill impairment .....	-	313,776	-	313,776
Severance and restructuring expense.....	-	1,281	5,859	2,290
Termination of equity incentive compensation plan .....	-	-	4,069	-
Professional fees and costs from trade credits restatement issue.....	2,562	-	6,684	-
Non-GAAP .....	<u>\$ 16,330</u>	<u>\$ 28,834</u>	<u>\$ 22,457</u>	<u>\$ 38,271</u>
<b><u>EMEA Earnings from Operations:</u></b>				
GAAP .....	\$ 6,059	\$ 13,068	\$ 6,640	\$ 19,369
Severance and restructuring expense.....	1,900	2,210	2,317	3,079
Termination of equity incentive compensation plan .....	-	-	1,363	-
Non-GAAP .....	<u>\$ 7,959</u>	<u>\$ 15,278</u>	<u>\$ 10,320</u>	<u>\$ 22,448</u>
<b><u>APAC Earnings from Operations:</u></b>				
GAAP .....	\$ 2,022	\$ 3,935	\$ 1,446	\$ 3,467
Severance and restructuring expense.....	230	17	301	39
Termination of equity incentive compensation plan .....	-	-	46	-
Non-GAAP .....	<u>\$ 2,252</u>	<u>\$ 3,952</u>	<u>\$ 1,793</u>	<u>\$ 3,506</u>