

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

	Three Months Ended		Years Ended	
	December 31,		December 31,	
	2009	2008	2009	2008
<u>Consolidated Earnings (Loss) from Operations:</u>				
GAAP	\$ 27,104	\$ (64,240)	\$ 52,904	\$ (304,246)
Goodwill impairment	-	83,471	-	397,247
Severance and restructuring expenses	1,137	3,187	13,608	8,595
Termination of equity incentive compensation plan	-	-	5,478	-
Professional fees and costs from the trade credit restatement remediation and related litigation	1,060	-	8,304	-
Non-GAAP	<u>\$ 29,301</u>	<u>\$ 22,418</u>	<u>\$ 80,294</u>	<u>\$ 101,596</u>
<u>Consolidated Net Earnings (Loss) from Continuing Operations:</u>				
GAAP	\$ 17,405	\$ (79,422)	\$ 30,773	\$ (239,727)
Goodwill impairment	-	75,657	-	276,707
Severance and restructuring expenses	786	2,245	8,751	5,721
Termination of equity incentive compensation plan	-	-	3,524	-
Professional fees and costs from the trade credit restatement remediation and related litigation	654	-	5,125	-
Interest expense related to the anticipated settlement under two state unclaimed property programs	1,234	-	1,234	-
Increase in foreign tax credit reserves	-	8,681	-	8,681
Tax charge for remeasurement of certain deferred tax assets	-	-	600	-
Non-GAAP	<u>\$ 20,079</u>	<u>\$ 7,161</u>	<u>\$ 50,007</u>	<u>\$ 51,382</u>
<u>Consolidated Diluted EPS from Continuing Operations:</u>				
GAAP	\$ 0.37	\$ (1.74)	\$ 0.67	\$ (5.15)
Goodwill impairment	-	1.66	-	5.94
Severance and restructuring expenses	0.02	0.05	0.18	0.12
Termination of equity incentive compensation plan	-	-	0.08	-
Professional fees and costs from the trade credit restatement remediation and related litigation	0.01	-	0.11	-
Interest expense related to the anticipated settlement under two state unclaimed property programs	0.03	-	0.03	-
Increase in foreign tax credit reserves	-	0.19	-	0.19
Tax charge for remeasurement of certain deferred tax assets	-	-	0.01	-
Non-GAAP	<u>\$ 0.43</u>	<u>\$ 0.16</u>	<u>\$ 1.08</u>	<u>\$ 1.10</u>
Shares used in per share calculations:				
GAAP	46,595	45,590	46,271	46,573
Dilutive potential common shares due to dilutive options and RSUs, net of tax effect	-	499	159	351
Non-GAAP	<u>46,595</u>	<u>46,089</u>	<u>46,430</u>	<u>46,924</u>

- MORE -

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

	<u>Three Months Ended</u> <u>December 31,</u>		<u>Years Ended</u> <u>December 31,</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
<u>North America Earnings (Loss) from Operations:</u>				
GAAP	\$ 17,760	\$ (1,428)	\$ 33,084	\$ (270,498)
Goodwill impairment	-	9,646	-	323,422
Severance and restructuring expenses	-	2,343	10,327	4,633
Termination of equity incentive compensation plan	-	-	4,069	-
Professional fees and costs from the trade credit restatement remediation and related litigation	1,060	-	8,304	-
Non-GAAP	<u>\$ 18,820</u>	<u>\$ 10,561</u>	<u>\$ 55,784</u>	<u>\$ 57,557</u>
<u>EMEA Earnings (Loss) from Operations:</u>				
GAAP	\$ 7,632	\$ (50,636)	\$ 15,750	\$ (25,719)
Goodwill impairment	-	59,852	-	59,852
Severance and restructuring expenses	1,125	844	2,979	3,923
Termination of equity incentive compensation plan	-	-	1,363	-
Non-GAAP	<u>\$ 8,757</u>	<u>\$ 10,060</u>	<u>\$ 20,092</u>	<u>\$ 38,056</u>
<u>APAC Earnings (Loss) from Operations:</u>				
GAAP	\$ 1,712	\$ (12,176)	\$ 4,070	\$ (8,029)
Goodwill impairment	-	13,973	-	13,973
Severance and restructuring expenses	12	-	302	39
Termination of equity incentive compensation plan	-	-	46	-
Non-GAAP	<u>\$ 1,724</u>	<u>\$ 1,797</u>	<u>\$ 4,418</u>	<u>\$ 5,983</u>

- ### -