

**INSIGHT ENTERPRISES, INC. AND SUBSIDIARIES**  
**RETURN ON INVESTED CAPITAL**  
**(DOLLARS IN THOUSANDS)**  
**(UNAUDITED)**

	<b>Twelve Months Ended</b>	
	<b>December 31,</b>	
	<b>2013</b>	<b>2012</b>
Consolidated earnings from operations .....	\$ 121,237	\$ 148,153
Severance and restructuring expenses .....	12,740	6,317
Consolidated earnings from operations – Non-GAAP .....	133,977	154,470
Income tax expense* .....	49,571	57,154
Consolidated earnings from operations, net of tax – Non-GAAP .....	\$ 84,406	\$ 97,316
Average stockholders' equity** .....	\$ 700,787	\$ 651,698
2008 goodwill impairment charge, net of tax .....	276,707	276,707
Average debt** .....	70,184	114,211
Average cash** .....	(141,692)	(136,550)
Invested capital .....	\$ 905,986	\$ 906,066
Return on invested capital*** .....	9.3%	10.7%

\* Assumed tax rate of 37%

\*\* Average of previous five quarters

\*\*\* Computed as consolidated earnings from operations, net of tax – non-GAAP divided by invested capital