



## Unaudited Reconciliation of non-GAAP Financial Measures

# Unaudited Reconciliation of non-GAAP Financial Measures (in thousands)

	<u>Three Months Ended July 31,</u>		<u>Nine Months Ended July 31,</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
<b>Reconciliation of Adjusted Income from Continuing Operations to Net Income</b>				
Adjusted income from continuing operations	\$ 27,882	\$ 21,952	\$ 54,585	\$ 47,917
Items impacting comparability, net of taxes	29	(979)	(4,069)	(5,485)
Income from continuing operations	<u>27,911</u>	<u>20,973</u>	<u>50,516</u>	<u>42,432</u>
Loss from discontinued operations	<u>(36)</u>	<u>(10)</u>	<u>(60)</u>	<u>(117)</u>
Net income	<u>\$ 27,875</u>	<u>\$ 20,963</u>	<u>\$ 50,456</u>	<u>\$ 42,315</u>
<b>Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations</b>				
Adjusted income from continuing operations	\$ 27,882	\$ 21,952	\$ 54,585	\$ 47,917
Items impacting comparability:				
Linc purchase accounting	(140)	-	(838)	-
Corporate initiatives and other (a)	(328)	-	(328)	(1,869)
Insurance adjustment	(1,079)	-	(1,079)	-
Litigation and other settlements	1,967	(1,006)	1,047	(5,406)
Acquisition costs	<u>(385)</u>	<u>(552)</u>	<u>(5,312)</u>	<u>(1,658)</u>
Total items impacting comparability	35	(1,558)	(6,510)	(8,933)
Income taxes (expense) benefit	<u>(6)</u>	<u>579</u>	<u>2,441</u>	<u>3,448</u>
Items impacting comparability, net of taxes	<u>29</u>	<u>(979)</u>	<u>(4,069)</u>	<u>(5,485)</u>
Income from continuing operations	<u>\$ 27,911</u>	<u>\$ 20,973</u>	<u>\$ 50,516</u>	<u>\$ 42,432</u>

(a) Corporate initiatives for the three and nine months ended July 2011 includes the integration costs associated with The Linc Group (TLG). Corporate initiatives for the nine months ended July 2010 includes: (i) costs associated with the implementation of a new payroll and human resources information system, (ii) the upgrade of the Company's accounting system, (iii) the completion of the corporate move from San Francisco, and (iv) the integration costs associated with OneSource.

# Unaudited Reconciliation of non-GAAP Financial Measures (in thousands, except per share data)

	<u>Three Months Ended July 31,</u>		<u>Nine Months Ended July 31,</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
<b>Reconciliation of Adjusted EBITDA to Net Income</b>				
Adjusted EBITDA	\$ 54,937	\$ 45,912	\$ 132,684	\$ 107,959
Items impacting comparability	35	(1,558)	(6,510)	(8,933)
Discontinued operations	(36)	(10)	(60)	(117)
Income tax	(9,874)	(13,204)	(23,940)	(26,981)
Interest expense	(4,114)	(1,149)	(12,477)	(3,541)
Depreciation and amortization	(13,073)	(9,028)	(39,241)	(26,072)
Net income	<u>\$ 27,875</u>	<u>\$ 20,963</u>	<u>\$ 50,456</u>	<u>\$ 42,315</u>

## Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share

	<u>Three Months Ended July 31,</u>		<u>Nine Months Ended July 31,</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Adjusted income from continuing operations per diluted share	\$ 0.51	\$ 0.42	\$ 1.01	\$ 0.91
Items impacting comparability, net of taxes	-	(0.02)	(0.08)	(0.11)
Income from continuing operations per diluted share	<u>\$ 0.51</u>	<u>\$ 0.40</u>	<u>\$ 0.93</u>	<u>\$ 0.80</u>
Diluted shares	54,201	52,996	54,084	52,754

# Unaudited Reconciliation of non-GAAP Financial Measures (in thousands, except per share data)

	<b>Year Ending October 31, 2011</b>	
	<u>Low Estimate</u>	<u>High Estimate</u>
	(per diluted share)	
Adjusted income from continuing operations per diluted share	\$ 1.32	\$ 1.42
Adjustments to income from continuing operations (a)	(0.09)	(0.09)
Income from continuing operations per diluted share	<u>\$ 1.23</u>	<u>\$ 1.33</u>

(a) Adjustments to income from continuing operations are expected to include transaction and integration costs associated with the acquisition of The Linc Group (TLG) and other unique items impacting comparability.