Reconciliation of Consolidated GAAP to Consolidated Non-GAAP Earnings Guidance for 2008

Fiscal Year 2008					Fi			
	Pretax	Α	fter-tax	Pe	r Share			Pretax
							\$	79,787
\$	94,223	\$	58,889	\$	1.15			
\$	81,932	\$	51,208	\$	1.00			
	16,000		10,000		0.20			4,628
							\$	84,415
\$	110,223	\$	68,889	\$	1.35			
\$	97,932	\$	61,208	\$	1.20			
	\$ \$	\$ 94,223 \$ 81,932 16,000 \$ 110,223	Pretax A \$ 94,223 \$ \$ 81,932 \$ 16,000 \$ 110,223 \$	Pretax After-tax \$ 94,223 \$ 58,889 \$ 81,932 \$ 51,208 16,000 10,000 \$ 110,223 \$ 68,889	Pretax After-tax Permitted \$ 94,223 \$ 58,889 \$ \$ 81,932 \$ 51,208 \$ 16,000 10,000 \$ \$ 110,223 \$ 68,889 \$	Pretax After-tax Per Share \$ 94,223 \$ 58,889 \$ 1.15 \$ 81,932 \$ 51,208 \$ 1.00 16,000 10,000 0.20 \$ 110,223 \$ 68,889 \$ 1.35	Pretax After-tax Per Share \$ 94,223 \$ 58,889 \$ 1.15 \$ 81,932 \$ 51,208 \$ 1.00 16,000 10,000 0.20 \$ 110,223 \$ 68,889 \$ 1.35	Pretax After-tax Per Share \$ 94,223 \$ 58,889 \$ 1.15 \$ 81,932 \$ 51,208 \$ 1.00 \$ 16,000 10,000 0.20 \$ 110,223 \$ 68,889 \$ 1.35

⁽a) Costs associated with the implementation of a new payroll and human resources information system, and the upgrade of the Cosystem; the corporate move to New York; the transition of certain back office functions to the Company's Shared Services Center ir implementation costs associated with OneSource.

scal Year 2007								
Α	fter-tax	Per Share						
\$	52,440	\$	1.04					

3,042	0.06
\$ 55,482	\$ 1.10

ompany's accounting n Houston, Texas; and