

**WABCO HOLDINGS INC.**  
**Reconciliation of GAAP to Non-GAAP Financial Measures for Full Year 2010 Guidance**  
**(Unaudited)**

(Amounts in millions, except per share data)

|   | <b>Twelve Months Ended Dec. 31,<br/>2010 Projected</b> |
|---|--|
| <b><u>Operating Income</u></b>                            |  |
| Reported Operating Income Margin                          | 4.5% - 6.5%  |
| Separation costs, impact to margin                        | 0.5%   |
| <b>Performance Operating Income Margin</b>                | <b>5.0% - 7.0%</b>                                     |
| <b><u>Net Income</u></b>                                  |  |
| Reported Net Income                                       | \$57.0 - \$83.0  |
| Tax items   | 2.0  |
| Separation costs, net of tax and separation related taxes | 6.5  |
| <b>Performance Net Income</b>                             | <b>\$65.5 - \$91.5</b>                                 |
| <br>  |  |
| <b>Reported Net Income per Diluted Common Share</b>       | <b>\$0.87 - \$1.27</b>                                 |
| <b>Performance Net Income per Diluted Common Share</b>    | <b>\$1.00 - \$1.40</b>                                 |
| <br>  |  |
| Diluted common shares outstanding                         | 65,4   |

Note: The presentation of performance net income and performance net income per diluted common share is not in conformity with generally accepted accounting principles (GAAP). These measures may not be comparable to similar measures of other companies as not all companies calculate these measures in the same manner.