

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

(Amounts in millions, except per share data)

	Previous Full Year 2010 Estimate	Revised Full Year 2010 Estimate
<u>Operating Income</u>		
Reported Operating Income Margin	7.7% - 8.7%	8.2% - 9.2%
Streamlining cost, impact to margin	-	0.1%
Separation costs, impact to margin	0.3%	0.2%
Performance Operating Income Margin	8.0% - 9.0%	8.5% - 9.5%
<u>Net Income</u>		
Reported Net Income	(293.0) - (\$273.2)	(280.8) - (\$264.4)
Streamlining cost, net of tax	-	1,0
Tax items	2,0	2,0
EC fine	400,4	400,4
Separation costs, net of tax and separation related taxes	6,5	6,5
Performance Net Income	\$115.9 - \$135.7	\$129.1 - \$145.5
Reported Net Income per Diluted Common Share	(\$4.55) - (\$4.24)	(\$4.36) - (\$4.11)
Performance Net Income per Diluted Common Share	\$1.75 - \$2.05	\$1.95 - \$2.20
Diluted common shares outstanding (Reported)	64,4	64,4
Diluted common shares outstanding (Performance)	66,2	66,2

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.