

**WABCO HOLDINGS INC.**  
**Reconciliation of GAAP Sales to Non-GAAP Sales**  
**(Unaudited)**

(Amounts in millions)	<b>Three Months Ended Dec 31,</b>		<b>% Chg vs.</b>
	<b>2007</b>	<b>2006</b>	<b>2006</b>
<b>Sales</b>			
Reported Sales	\$ 679,2	\$ 519,5	30,7%
Foreign exchange translational effects	(69,4)	-	
<b>Adjusted Sales</b>	<b>\$ 609,8</b>	<b>\$ 519,5</b>	17,4%

	<b>Twelve Months Ended Dec 31,</b>		
	<b>2007</b>	<b>2006</b>	
<b>Sales</b>			
Reported Sales	\$ 2 415,9	\$ 2 015,2	19,9%
Foreign exchange translational effects	(189,0)	-	
<b>Adjusted Sales</b>	<b>\$ 2 226,9</b>	<b>\$ 2 015,2</b>	10,5%

Presenting sales excluding the translation effects of foreign exchange amounts is not in conformity with generally accepted accounting principles (GAAP). These non-GAAP measures may not be comparable to similar measures of other companies as not all companies calculate these measures in the same manner.