

WABCO HOLDINGS INC.
Reconciliation of GAAP to Non-GAAP Earnings Measures
(Unaudited)

(Amounts in millions, except per share data)	Three Months Ended Dec 31,		Twelve Months Ended Dec 31,	
	2007	2006	2007	2006
Net Income	\$ 54,4	\$ 24,6	\$ 125,4	\$ 137,8
Adjustments:				
Streamlining cost, net of tax	-	1,2	8,4	4,9
Tax items	(0,8)	9,6	1,2	1,4
Separation costs, net of tax and separation related taxes	16,0	-	73,5	-
Performance Net Income	\$ 69,6	\$ 35,4	\$ 208,5	\$ 144,1
Performance Net Income per Diluted Common Share	\$ 1,02	\$ 0,51	\$ 3,01	\$ 2,07
Common shares outstanding - diluted	68,4		69,3	
Pro-forma common shares outstanding - diluted		69,7		69,7

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