

**WABCO HOLDINGS INC.**  
**Reconciliation of GAAP EPS Growth to Performance EPS Growth for 2008 Guidance (at constant exchange rates)**  
**(Unaudited)**

(Amounts in millions, except per share data)

	<u>Twelve Months Ended Dec. 31,</u> <u>2008 Projected</u>	<u>2007</u>	<u>Year Over</u> <u>Year Growth</u>
<b><u>Net Income</u></b>			
Reported Net Income	\$223.7 - \$232.7	\$ 125,4	
Streamlining costs, net of tax	6,3	8,4	
Tax items	3,2	1,2	
Separation costs, net of tax and separation related taxes	7,8	73,5	
<b>Performance Net Income</b>	<b><u>\$241 - \$250</u></b>	<b><u>\$ 208,5</u></b>	<b>15% - 20%</b>
<b>Reported Net Income per Diluted Common Share</b>	<b>\$3.35 - \$3.49</b>	<b>\$ 1,81</b>	<b>85% - 93%</b>
<b>Performance Net Income per Diluted Common Share</b>	<b>\$3.62 - \$3.75</b>	<b>\$ 3,01</b>	<b>20% - 25%</b>
Diluted common shares outstanding	66,6	69,3	

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.