

**BJ SERVICES COMPANY**  
**THIRD QUARTER EARNINGS**  
**NON-GAAP Financial Measures**

The Company utilized non-GAAP financial measures in our third quarter earnings release conference call on July 21, 2009 - net debt to capital ratio. The reconciliations to the most comparable GAAP measure are presented below.

	<b>6/30/09</b> <b>(in millions)</b>
Total Debt	\$ 520.4
Total Equity	\$ 3,536.3
Total Debt	<u>520.4</u>
Capital	<u>\$ 4,056.7</u>
Total Debt/Capital = Debt to Capital Ratio	<u>12.83%</u>

	<b>06/30/09</b> <b>(in millions)</b>
Total Debt	\$ 520.4
Cash	<u>231.3</u>
Net Debt	<u>\$ 289.1</u>
Total Equity	\$ 3,536.3
Net Debt	<u>289.1</u>
Capital	<u>\$ 3,825.4</u>
Net Debt/Capital = Net Debt to Capital Ratio	<u>7.56%</u>