

**BJ SERVICES COMPANY**  
**THIRD QUARTER EARNINGS**  
**July 22, 2008**  
**NON-GAAP Financial Measures**

The Company utilized non-GAAP financial measures in today's earnings release conference call, net debt to capital. The required disclosures for these measures were included in our September 30, 2007 Form 10-K, which is posted on the Investor's section of our website at [www.bjservices.com](http://www.bjservices.com). The reconciliations to the most comparable GAAP measure are presented below.

	<b>06/30/08</b> <b>(in millions)</b>
Total Debt	<u>601.2</u>
Total Equity	3,280.4
Total Debt	<u>601.2</u>
Capital	3,881.6
Total Debt/Capital = Debt to Capital	15.4%

	<b>06/30/08</b> <b>(in millions)</b>
Total Debt	<u>601.2</u>
Cash	<u>82.5</u>
Net Debt	518.7
Total Equity	3,280.4
Net Debt	<u>518.7</u>
Capital	3,799.1
Net Debt/Capital = Net Debt to Capital	13.7%