

BJ SERVICES COMPANY
SECOND QUARTER EARNINGS
April 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. The reconciliations to the most comparable GAAP measure are presented below.

	03/31/08 (in millions)
Total Debt	<u>615.9</u>
Total Equity	3,127.2
Total Debt	<u>615.9</u>
Capital	3,743.1
Total Debt/Capital = Debt to Capital	16.4%

	03/31/08 (in millions)
Total Debt	<u>615.9</u>
Cash	<u>43.6</u>
Net Debt	572.3
Total Equity	3,127.2
Net Debt	<u>572.3</u>
Capital	3,699.5
Net Debt/Capital = Net Debt to Capital	15.4%