

**BJ SERVICES COMPANY**  
**FOURTH QUARTER EARNINGS**  
**October 30, 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>09/30/08</b> <b>(in millions)</b>
Total Debt	<u>556.3</u>
Total Equity	3,441.8
Total Debt	<u>556.3</u>
Capital	3,998.1
Total Debt/Capital = Debt to Capital	13.9%

	<b>09/30/08</b> <b>(in millions)</b>
Total Debt	<u>556.3</u>
Cash	<u>150.3</u>
Net Debt	406.0
Total Equity	3,441.8
Net Debt	<u>406.0</u>
Capital	3,847.8
Net Debt/Capital = Net Debt to Capital	10.5%