

BJ SERVICES COMPANY
SECOND QUARTER EARNINGS
NON-GAAP Financial Measures

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

	3/31/09 (in millions)
Total Debt	<u>\$ 562.3</u>
Total Equity	\$ 3,525.3
Total Debt	<u>562.3</u>
Capital	<u>\$ 4,087.6</u>
Total Debt/Capital = Debt to Capital Ratio	<u>13.8%</u>

	03/31/09 (in millions)
Total Debt	<u>\$ 562.3</u>
Cash	<u>244.8</u>
Net Debt	<u>\$ 317.5</u>
Total Equity	\$ 3,525.3
Net Debt	<u>317.5</u>
Capital	<u>\$ 3,842.8</u>
Net Debt/Capital = Net Debt to Capital Ratio	<u>8.3%</u>