

**TABLE 1****Reconciliations of Non-GAAP Financial Measures**

The following reconciles Non-GAAP measures with the most directly comparable GAAP measure (dollars in millions):

**Net Sales**

	<u>Forecast Q2 to Q4</u> <u>Fiscal 2009</u>	<u>Forecast</u> <u>Fiscal 2009</u>
Underlying Sales (Non-GAAP)	-11% to -15%	-9% to -11%
Currency/Acquisitions	-4 to -5 pts	-4 pts
Net Sales	~ -16% to -19%	~ -13% to -15%

**Forecast Fiscal Year 2009 Operating Profit**

	<u>Forecast</u> <u>Fiscal 2009</u>
Operating Profit (Non-GAAP)	~\$3,290 – 3,465
Operating Profit Margin % (Non-GAAP)	15.7% - 16.0%
Interest Expense and Other Deductions, Net	~ (\$600 - 640)
Pretax Earnings	~ \$2,650 - 2,865
Pretax Earnings Margin %	12.6% - 13.2%

**Free Cash Flow (dollars in billions)**

	<u>Forecast</u> <u>Fiscal 2009</u>
Operating Cash Flow	~\$3.1 - \$3.3
Capital Expenditures	~\$0.6
Free Cash Flow (Non-GAAP)	~\$2.5 - \$2.7