

Brightpoint, Inc.
Return on Invested Capital (ROIC)
(amounts in 000s)

	<u>Three Months Ended</u>	<u>Trailing Four Quarters Ended</u>
	<u>December 31, 2008</u>	<u>December 31, 2008</u>
Operating income after taxes:		
Operating income (loss) from continuing operations	\$ (315,775)	\$ (277,575)
Restructuring charge	6,421	13,904
Goodwill impairment charge	325,947	325,947
Less: estimated income taxes (1)	(5,808)	(21,797)
Operating income after taxes	<u>\$ 10,785</u>	<u>\$ 40,479</u>
Invested Capital:		
Debt	\$ 176,405	\$ 176,405
Shareholders' equity	250,564	250,564
Invested capital	<u>\$ 426,969</u>	<u>\$ 426,969</u>
Average invested capital (2)	\$ 618,047	\$ 846,636
ROIC (3)	7%	5%

- (1) Estimated income taxes were calculated by multiplying the sum of operating income from continuing operations, the restructuring charge and the goodwill impairment charge by an effective tax rate of 35%, which represents an estimated, blended statutory tax rate for the markets in which we operate.
- (2) Average invested capital for quarterly periods represents the simple average of the beginning and ending invested capital amounts for the respective quarter. Average invested capital for the trailing four quarters represents the simple average of the invested capital amounts for the current and four prior quarter period ends.
- (3) ROIC is calculated by dividing operating income after taxes by average invested capital. ROIC for quarterly periods is stated on an annualized basis and is calculated by dividing operating income after taxes by average invested capital and multiplying the results by four.

Our average invested capital will be favorably impacted in future quarters due to the goodwill impairment charge recorded in the fourth quarter of 2008.