

Earnings, As Adjusted

(\$ in millions, except per share amounts)

	2008						2007					
	Earnings As Reported	French Business Tax Refund	French Payroll Tax Change- 2005	French Legal Reserve	Goodwill/ Intangible Impairment Charge	Reorgan- ization Expense	Earnings As Adjusted	Earnings As Reported	French Payroll Tax Change- 2006-2007	French Legal Reserve	Reorgan- ization Expense	Earnings As Adjusted
Gross profit	\$ 4,102.6	\$ (48.2)	\$ (68.2)	\$ -	\$ -	\$ -	\$ 3,986.2	\$ 3,848.6	\$ (157.1)	\$ -	\$ -	\$ 3,691.5
S&A expenses	3,593.4	-	-	(54.1)	(163.1)	(37.2)	3,339.0	3,023.2	(7.5)	(15.0)	(4.0)	2,996.7
Operating profit	509.2	(48.2)	(68.2)	54.1	163.1	37.2	647.2	825.4	(149.6)	15.0	4.0	694.8
Net earnings	218.9	(28.3)	(43.8)	50.0	154.6	27.2	378.6	484.7	(88.6)	15.0	2.5	413.6
Net earnings per share - diluted	\$ 2.75	\$ (0.36)	\$ (0.55)	\$ 0.63	\$ 1.94	\$ 0.34	\$ 4.75	\$ 5.73	\$ (1.05)	\$ 0.18	\$ 0.03	\$ 4.89

The Earnings, As Adjusted, amounts exclude the impact of the French Business Tax Refund, Payroll tax change, legal reserve, goodwill and intangible asset impairment charge related to our investment in Right Management and the global reorganization charges. We believe that these adjusted earnings amounts provide useful information to investors because they better reflect the operating performance of the company. Management also uses these adjusted results when analyzing our performance internally and against that of our competitors, and we believe that many of our shareholders and other interested parties will exclude this charge as they analyze our operating results.

