

THE WESTERN UNION COMPANY
RECONCILIATION OF NON-GAAP MEASURES
(in millions)
(Unaudited)

Western Union's management has presented earnings per share, excluding the accelerated non-cash FAS 123R accounting for stock-based compensation charge, resulting from the acquisition of First Data Corporation ("First Data") by an affiliate of Kohlberg, Kravis, Roberts & Co. ("KKR"). Western Union's management has also presented consolidated revenue growth and revenue growth for our consumer-to-business segment, excluding revenue attributed to our acquisition of Pago Fácil. Western Union's management believes these non-GAAP measures provide meaningful supplemental information regarding our operating results to assist management, investors, analysts, and others in understanding our financial results and to better analyze trends in our underlying business, because they provide consistency and comparability.

A non-GAAP financial measure should not be considered in isolation or as a substitute for the most comparable GAAP financial measure. A non-GAAP financial measure reflects an additional way of viewing aspects of our operations that, when viewed with our GAAP results and the reconciliation to the corresponding GAAP financial measure, provide a more complete understanding of our business. Users of the financial statements are encouraged to review our financial statements and publicly-filed reports in their entirety and not to rely on any single financial measure. A reconciliation of non-GAAP measures to the most directly comparable GAAP financial measures is included below.

	Year Ended December 31, 2007
Net income as reported (GAAP)	\$ 857.3
Adjustments:	
Accelerated non-cash vesting charge, net of income tax benefit of \$7.1 million (a)	15.2
Net income adjusted	\$ 872.5
Earnings per share:	
As reported (GAAP)	\$ 1.11
Accelerated non-cash vesting charge (a)	0.02
Adjusted	\$ 1.13

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EPS Guidance

	Range	
2008 EPS Guidance	\$ 1.24	\$ 1.28
2007 reported EPS (GAAP)	\$ 1.11	\$ 1.11
Accelerated non-cash vesting charge (a)	0.02	0.02
2007 adjusted EPS	\$ 1.13	\$ 1.13
2008 EPS Growth compared to reported EPS (GAAP)	12%	15%
Accelerated non-cash vesting charge (a)	(2%)	(2%)
2008 EPS Growth compared to adjusted EPS	10%	13%

- (a) In the third quarter 2007, the company recognized a \$22 million or a \$0.02 per share non-cash charge in accordance with FAS 123R accounting for stock-based compensation resulting from the previously announced acceleration of vesting in Western Union stock options and awards granted to current Western Union employees prior to the spin-off from First Data. Under the terms of the plan, vesting was accelerated for these options and awards as a result of the change of control that occurred when an affiliate of KKR acquired First Data, Western Union's former parent company, on September 24, 2007.

Consolidated Revenue

	Three months ended December 31,		Year ended December 31,	
	2007	2006	2007	2006
Revenue as reported (GAAP)	\$ 1,309.1	\$ 1,173.2	\$ 4,900.2	\$ 4,470.2
Less:				
Total Pago Fácil Revenue	18.9	3.6	67.7	3.6
Revenue adjusted	\$ 1,290.2	\$ 1,169.6	\$ 4,832.5	\$ 4,466.6
Growth Rates:				
As reported (GAAP)		12%		10%
Adjusted		10%		8%

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C2B Revenue

	Three months ended		Year ended	
	December 31,		December 31,	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
C2B revenue as reported (GAAP)	\$ 183.3	\$ 162.1	\$ 719.9	\$ 636.2
Less:				
Pago Fácil C2B revenue	<u>17.8</u>	<u>3.6</u>	<u>64.4</u>	<u>3.6</u>
C2B revenue adjusted	<u>\$ 165.5</u>	<u>\$ 158.5</u>	<u>\$ 655.5</u>	<u>\$ 632.6</u>
Growth Rates:				
As reported (GAAP)		13%		13%
Adjusted		4%		4%