

**Reconciliation of EBITDA to GAAP Net Income**  
**2004 Guidance**

(\$ In Millions)

Unaudited

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**Reconciliation of EBITDA to GAAP Net Income:**

	<b>3 Months Ended</b> <b>March 31, 2004</b>	<b>Year Ended</b> <b>December 31, 2004</b>
Net income	\$0.00	\$6 - \$9
Depreciation and Amortization	7.5	30.8
Interest Expense, net	-	0.5
Provision for Income Taxes	-	1.1
EBITDA	<u>\$7 - \$8</u>	<u>\$38 - \$41</u>

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The company defines EBITDA as net income (loss) before interest, taxes, depreciation and amortization, restructuring and related impairment charges, one-time provisions for expected future contractual losses, amortization of deferred stock compensation and impairment of goodwill and other intangible assets. Other companies may calculate EBITDA differently. EBITDA is a non-GAAP measure of profitability and is a widely accepted financial indicator of a company's ability to service debt. EBITDA should not be considered in isolation or as an alternative to net income (loss) or to cash flows from operating activities (as determined in accordance with generally accepted accounting principles) nor construed as an indicator of operating performance or as a measure of liquidity.