

## Non-GAAP Definitions

*Management believes certain non-GAAP measures provide an alternative presentation of the results that more accurately reflect on-going Company operations. These measures should be considered in addition to, not a substitute for, the reported GAAP results.*

### Return on Invested Capital

Net income plus interest expense, plus sale of receivables fees, plus interest on present value of leases, less taxes on interest divided by average equity plus average debt plus average sale of receivables plus average present value of leases. Management believes this is an important measure for evaluating the efficiency and effectiveness of the Corporation's long term capital investments, and we currently use ROIC as a performance criteria in determining certain elements of equity compensation for our executives.

**Return on Invested Capital (ROIC)**  
**Reconciliation to GAAP**  
(Dollars in millions except percentages)

	<u>2004</u>	<u>Adjusted 2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Net Income	\$ 604	\$ 908	(a) \$ 1,606	\$ 1,855	\$ 2,338
Add: Interest Expense	527	504	477	482	511
Add: Sale of Receivables Expense	11	23	33	35	23
Add: Net Present Value of Operating Lease Interest	172	218	268	292	299
Less: Taxes on Interest	(209)	(274)	(283)	(310)	(301)
Net Operating Profit (After Tax)	<u>\$ 1,105</u>	<u>\$ 1,379</u>	<u>\$ 2,101</u>	<u>\$ 2,354</u>	<u>\$ 2,870</u>
Average Equity	\$ 12,505	\$ 13,122	\$ 14,510	\$ 15,448	\$ 15,516
Add: Average Debt	8,060	7,774	7,098	7,232	8,305
Add: Average Sale of Receivables	590	595	600	600	592
Add: Average Net Present Value of Leases	2,147	2,729	3,349	3,648	3,737
Invested Capital	<u>\$ 23,302</u>	<u>\$ 24,220</u>	<u>\$ 25,557</u>	<u>\$ 26,928</u>	<u>\$ 28,150</u>
<b>Return on Invested Capital</b>	<b>4.7%</b>	<b>5.7%</b>	<b>8.2%</b>	<b>8.7%</b>	<b>10.2%</b>

(a) Please refer to 2005 Income Tax Adjustment Reconciliation to GAAP.

Note: Totals may not foot due to rounding. Invested capital is year's average.