

THE TIMBERLAND COMPANY
UNAUDITED RECONCILIATION OF TOTAL, INTERNATIONAL, EUROPE AND
ASIA REVENUE INCREASES/(DECREASES) TO CONSTANT DOLLAR REVENUE
INCREASES/(DECREASES)

(Amounts in Thousands)

Total Company Revenue Reconciliation:

	For the Three Months Ended June 29, 2007	
	<u>\$ Change</u>	<u>% Change</u>
Revenue decrease (GAAP)	\$(2,479)	-1.1%
Increase due to foreign exchange rate changes	4,329	1.9%
Revenue decrease in constant dollars	\$(6,808)	-3.0%

International Revenue Reconciliation:

	For the Three Months Ended June 29, 2007	
	<u>\$ Change</u>	<u>% Change</u>
Revenue increase (GAAP)	\$7,878	7.5%
Increase due to foreign exchange rate changes	4,329	4.1%
Revenue increase in constant dollars	\$3,549	3.4%

Europe Revenue Reconciliation:

	For the Three Months Ended June 29, 2007	
	<u>\$ Change</u>	<u>% Change</u>
Revenue increase (GAAP)	\$6,300	8.9%
Increase due to foreign exchange rate changes	4,926	7.0%
Revenue increase in constant dollars	\$1,374	1.9%

Asia Revenue Reconciliation:

	For the Three Months Ended June 29, 2007	
	<u>\$ Change</u>	<u>% Change</u>
Revenue increase (GAAP)	\$1,605	5.8%
Decrease due to foreign exchange rate changes	(690)	-2.5%
Revenue increase/(decrease) in constant dollars	\$2,295	8.3%

Constant dollar revenue changes, which exclude the impact of changes in foreign exchange rates, are not Generally Accepted Accounting Principle ("GAAP") performance measures. We provide constant dollar revenue changes for total Company and International revenues because we use the measures to understand revenue changes excluding the impact of items which are not under management's direct control, such as changes in foreign exchange rates.