

**Hewitt Associates, Inc.**

**Reconciliation of FY2005 Segment Results Reflecting FY2006 Organizational Changes**

(amounts in millions)

<b>Revenue</b>	<u>As Reported</u>	Sales	<u>Shared Services Realignment <sup>(2)</sup></u>	<u>Business Unit Transfers <sup>(3)</sup></u>	<u>Reclass <sup>(4)</sup></u>	<u>As Adjusted</u>
		<u>Organization Realignment <sup>(1)</sup></u>				
Outsourcing	\$ 2,023	\$ -	\$ 1	\$ 36	\$ (9)	\$ 2,051
Consulting	818	-	(1)	(14)	-	803
<b>Net Revenues</b>	<u>2,841</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>(9)</u>	<u>2,854</u>
Intersegment Revenues	-	-	-	(22)	-	(22)
Reimbursements	58	-	-	-	-	58
<b>Total Revenues</b>	<u>\$ 2,899</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9)</u>	<u>\$ 2,890</u>

<b>Operating Income</b>	<u>As Reported</u>	Sales	<u>Shared Services Realignment <sup>(2)</sup></u>	<u>Business Unit Transfers <sup>(3)</sup></u>	<u>Reclass <sup>(4)</sup></u>	<u>As Adjusted</u>
		<u>Organization Realignment <sup>(1)</sup></u>				
Outsourcing	\$ 253	\$ (36)	\$ (25)	\$ (15)	\$ -	\$ 177
Consulting	170	(23)	34	15	-	196
<b>Segment Income</b>	<u>423</u>	<u>(59)</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>373</u>
Charges not recorded at the segment level:						
Initial public offering restricted stock awards	(17)	-	-	-	-	(17)
Unallocated shared service costs	(172)	59	(9)	-	-	(122)
<b>Operating Income</b>	<u>\$ 234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 234</u>

Notes:

- (1) As of October 1, 2005, the client management and sales function, previously in the Shared Services group, is embedded in each of the business groups.
- (2) Shared services costs such as business support, business group financial services, research and internal communications have been moved to the business groups they support. Additionally, support costs that were previously embedded primarily in the Consulting Segment outside North America have been realigned with the global Shared Services practices and any direct business support costs have been allocated based on the Company's historical policy of charging these costs to each business.
- (3) Business Unit transfers consisted of the movement of the Pension Administration business in Europe from Consulting to Outsourcing, and the movement of a Defined Benefit recordkeeping business in Canada from Outsourcing to Consulting, where these businesses are now managed.
- (4) Reclassifications to be consistent with FY2006 presentation.

**Hewitt Associates, Inc.**  
**Quarterly FY2005 Segment Results Reflecting FY2006 Organizational Changes**  
*(amounts in millions)*

**Revenue**

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Full Year
Outsourcing	\$ 527	\$ 501	\$ 506	\$ 517	\$ 2,051
Consulting	185	198	211	209	803
<i>Net Revenues</i>	<u>712</u>	<u>699</u>	<u>717</u>	<u>726</u>	<u>2,854</u>
Intersegment Revenues	(3)	(5)	(7)	(7)	(22)
Reimbursements	<u>15</u>	<u>15</u>	<u>13</u>	<u>15</u>	<u>58</u>
<b>Total Revenues</b>	<u><u>\$ 724</u></u>	<u><u>\$ 709</u></u>	<u><u>\$ 723</u></u>	<u><u>\$ 734</u></u>	<u><u>\$ 2,890</u></u>

**Operating Income**

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Full Year
Outsourcing	\$ 62	\$ 31	\$ 32	\$ 52	\$ 177
Consulting	34	56	58	48	196
<i>Segment Income</i>	<u>96</u>	<u>87</u>	<u>90</u>	<u>100</u>	<u>373</u>
Charges not recorded at the segment level:					
Initial public offering restricted stock awards	(4)	(4)	(4)	(5)	(17)
Unallocated shared service costs	<u>(30)</u>	<u>(34)</u>	<u>(31)</u>	<u>(27)</u>	<u>(122)</u>
<b>Operating Income</b>	<u><u>\$ 62</u></u>	<u><u>\$ 49</u></u>	<u><u>\$ 55</u></u>	<u><u>\$ 68</u></u>	<u><u>\$ 234</u></u>