

Hewitt Associates, Inc.

Reconciliation of FY2006 Segment Results Reflecting FY2007 Organizational and Allocation Changes

(amounts in 000's)

Operating Income	As Reported	Outsourcing Reorganization	Changes in Allocation Methodology ⁽¹⁾	Costs assigned to Business ⁽²⁾	As Adjusted
Benefits Outsourcing	\$ 318,556	\$ 4,724	\$ 19,204	\$ (20,750)	\$ 321,734
HR BPO	(396,490)	(6,568)	(21,402)	1,053	(423,407)
Consulting	162,297	1,844	2,198	(29,311)	137,028
Segment Income	<u>84,363</u>	<u>-</u>	<u>-</u>	<u>(49,008)</u>	<u>35,355</u>
Unallocated shared service costs	(139,033)	-	-	49,008	(90,025)
Initial public offering restricted stock awards	<u>(9,397)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,397)</u>
Operating Income	<u><u>\$ (64,067)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>0</u></u>	<u><u>\$ (64,067)</u></u>

Notes:

- (1) Allocation methodology changes based on consumption of services such as telecommunications usage, IT hosting services and occupied space.
- (2) Allocation of costs to the business that were previously unallocated such as corporate relations, business leaders and certain aspects of financial.

Hewitt Associates, Inc.**Quarterly FY2006 Segments Results Reflecting FY2007 Changes***(amounts in 000's)***Revenue**

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Full Year
Benefits	\$ 379,553	\$ 352,398	\$ 360,439	\$ 373,320	\$ 1,465,710
MP BPO	132,578	124,887	128,829	131,208	517,502
Consulting	195,737	208,014	218,777	220,088	842,616
<i>Net Revenues</i>	707,868	685,299	708,045	724,616	2,825,828
Intersegment Revenues	(6,821)	(9,146)	(9,871)	(11,268)	(37,106)
Reimbursements	18,646	19,264	16,271	14,258	68,439
Total Revenues	\$ 719,693	\$ 695,417	\$ 714,445	\$ 727,606	\$ 2,857,161

Operating Income

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Full Year
Benefits	\$ 83,268	\$ 77,749	\$ 76,208	\$ 84,509	\$ 321,734
MP BPO	(44,380)	(41,479)	(293,509)	(44,039)	(423,407)
Consulting	36,543	41,791	30,247	28,447	137,028
<i>Segment Income</i>	75,431	78,061	(187,054)	68,917	35,355
Unallocated shared service costs	(21,604)	(23,678)	(18,748)	(25,995)	(90,025)
Initial public offering restricted stock awards	(3,950)	(3,134)	(1,822)	(491)	(9,397)
Operating Income	\$ 49,877	\$ 51,249	\$ (207,624)	\$ 42,431	\$ (64,067)