

FOURTH QUARTER 2008 EARNINGS PER SHARE-DILUTED RECONCILIATION

Quarters ended December 31,	2008	Currency Translation Loss	2008 Excluding Currency Translation	2007	% Inc / (Dec)	% Inc / (Dec) Excluding Currency Translation
Earnings per share-diluted	0.87	(0.07)	0.94	1.06	(18)	(11)
2007 – Fourth quarter net benefit of tax items (1)				0.33		
Adjusted earnings per share-diluted	0.87	(0.07)	0.94	0.73	19	29

(1) Includes the following:

- \$0.26 per share of income tax benefit resulting from the completion of an Internal Revenue Service (IRS) examination of the Company's 2003-2004 U.S. federal income tax returns;
- \$0.09 per share of income tax benefit due to tax developments in the quarter related to foreign operations; partly offset by
- \$0.02 per share of income tax expense related to the impact of a tax law change in Canada.

FULL YEAR 2008 EARNINGS PER SHARE FROM CONTINUING OPERATIONS-DILUTED RECONCILIATION

Years ended December 31,	2008	Currency Translation Benefit	2008 Excluding Currency Translation	2007	% Inc	% Inc Excluding Currency Translation
Earnings per share from continuing operations-diluted	3.76	0.09	3.67	1.93	95	90
2008 – Gain on sale of Pret A Manger	0.09		0.09			
2007 – Latam transaction (2)				(1.30)		
2007 – Fourth quarter net benefit of tax items (3)				0.24		
Adjusted earnings per share from continuing operations-diluted	3.67	0.09	3.58	2.99	23	20

(2) Includes impairment and other charges of \$1.32 per share, partly offset by a benefit of \$0.02 per share due to eliminating depreciation on the assets in Latam in mid-April 2007

(3) Includes the following:

- \$0.26 per share of income tax benefit resulting from the completion of an IRS examination of the Company's 2003-2004 U.S. federal income tax returns; partly offset by
- \$0.02 per share of income tax expense related to the impact of a tax law change in Canada.