

FMC CORPORATION AND CONSOLIDATED SUBSIDIARIES

RECONCILIATION OF NET INCOME ATTRIBUTABLE TO FMC STOCKHOLDERS (GAAP) TO AFTER-TAX INCOME FROM CONTINUING OPERATIONS, EXCLUDING RESTRUCTURING AND OTHER INCOME AND CHARGES, ATTRIBUTABLE TO FMC STOCKHOLDERS (NON-GAAP)

(Unaudited, in millions, except per share amounts)

	Three Months Ended March 31,	
	2009	2008
Net income attributable to FMC stockholders (GAAP)	\$ 69.1	\$ 93.9
Discontinued operations, net of income taxes (a)	4.4	6.4
Restructuring and other (income) charges, net (b)	22.5	(8.3)
Purchase accounting inventory fair value impact (c)	1.9	-
Tax effect of restructuring and other (income) charges and purchase accounting inventory fair value impact	(7.7)	(0.8)
Tax adjustments (d)	(0.9)	-
After-tax income from continuing operations, excluding restructuring and other income and charges, attributable to FMC Stockholders (Non-GAAP)	\$ 89.3	\$ 91.2
Diluted earnings per common share (GAAP)	\$ 0.94	\$ 1.23
Discontinued operations per diluted share	0.06	0.08
Restructuring and other (income) charges, net per diluted share, before tax	0.31	(0.11)
Purchase accounting inventory fair value impact per diluted share, before tax	0.03	-
Tax effect of restructuring and other (income) charges and purchase accounting inventory fair value impact	(0.11)	(0.01)
Tax adjustments per diluted share	(0.01)	-
Diluted after-tax income from continuing operations per share, excluding restructuring and other income and charges, attributable to FMC stockholders (Non-GAAP)	\$ 1.22	\$ 1.19
Average number of shares used in diluted after-tax income from continuing operations per share computations	73.4	76.6

(a) Discontinued operations for the three months ended March 31, 2009 and 2008, respectively, primarily includes provisions for environmental liabilities and legal reserves and expenses related to previously discontinued operations.

(b) 2009

Restructuring and other charges (income) for the three months ended March 31, 2009 include charges related to the closure of our manufacturing operations at our Peroxygens facility in Santa Clara, Mexico, which is part of our Industrial Chemicals segment (\$6.5 million) and our Bayport butyllithium facility which is part of our Specialty Chemicals segment (\$4.1 million). We also incurred charges related to the realignment of our Alginates manufacturing operations in our Specialty Chemicals segment (\$2.8 million). Additionally, remaining restructuring and other charges (income) for the three months ended March 31, 2009 primarily include severance charges in our Industrial Chemicals segment (\$1.5 million), asset abandonment charges in our Agricultural Products segment and Industrial Chemicals segment (\$2.5 million and \$1.4 million, respectively), charges associated with further rights acquired from a collaboration and license agreement in our Agricultural Products segment (\$1.0 million) and charges associated with continuing environmental sites as a Corporate charge (\$1.2 million).

2008

Restructuring and other charges (income) for the three months ended March 31, 2008 include a net gain associated with the sale of our major research and development facility in Princeton, New Jersey (\$29.6 million) and a gain associated with the sale of our sodium sulfate assets in Foret which is part of our Industrial Chemicals segment (\$3.6 million). Primarily offsetting these gains were continued charges related to the closure of our Baltimore agricultural chemicals facility (\$15.8 million), charges associated with continuing environmental sites as a Corporate charge (\$4.9 million) and restructuring related severance charges in our Agricultural Products segment and Industrial Chemicals segment (\$1.9 million and \$1.1 million, respectively).

(c) Charges related to amortization of the inventory fair value step-up resulting from the application of purchase accounting associated with the third quarter 2008 acquisition in our Specialty Chemicals segment and the first quarter 2009 acquisition in our Agricultural Products segment. On the condensed consolidated statements of operations these charges are included in "Costs of sales and services" for the three months ended March 31, 2009.

(d) Tax adjustments for the three months ended March 31, 2009 are primarily related to reductions to our tax liabilities related to prior year tax matters.