

## Exhibit 99.1 Reconciliation of Non-GAAP Financial Measures

The following presents reconciliations of the non-GAAP financial measures included in the "Cabot Microelectronics 2010 Investor Day" presentation.

### Reconciliation of Non-GAAP Gross Profit % Excluding Pads Business to the Nearest Comparable GAAP Measure (in thousands except %)

	Fiscal Year Ended September 30,				Six Months
	2006	2007	2008	2009	Ended March 31, 2010
<b>GAAP - Total Company as Reported</b>					
Revenue	\$320,795	\$338,205	\$375,069	\$291,372	\$196,228
Cost of Goods Sold	\$171,758	\$178,224	\$200,596	\$162,918	\$96,355
Gross Profit	\$149,037	\$159,981	\$174,473	\$128,454	\$99,873
Gross Profit %	46.5%	47.3%	46.5%	44.1%	50.9%
<b>Pads Business</b>					
Revenue	\$234	\$494	\$15,109	\$17,704	\$13,855
Cost of Goods Sold	\$1,919	\$3,870	\$15,350	\$15,270	\$7,931
<b>Non-GAAP Total Excluding Pads Business</b>					
Revenue	\$320,561	\$337,711	\$359,960	\$273,668	\$182,373
Cost of Goods Sold	\$169,839	\$174,354	\$185,246	\$147,648	\$88,424
Gross Profit	\$150,722	\$163,357	\$174,714	\$126,020	\$93,949
Gross Profit %	47.0%	48.4%	48.5%	46.0%	51.5%