

**Hutchinson Technology Incorporated**  
**Reconciliation of Non-GAAP to GAAP Financial Measures - Unaudited**  
(In thousands, except per share data)

	<b>Thirteen Weeks Ended</b>		
	<b>March 27, 2011</b>	<b>December 26, 2010</b>	<b>March 28, 2010</b>
<b>Net loss - GAAP</b>	\$ (20,482)	\$ (16,950)	\$ (15,590)
<b>Add severance expenses</b>	6,725	-	-
<b>Add accelerated depreciation</b>	724	-	-
<b>Subtract gain on extinguishment of debt</b>	(5,467)	-	(1)
<b>Add non-cash interest expenses</b>	1,985	2,238	2,120
<b>Net loss - Adjusted</b>	<u>\$ (16,515)</u>	<u>\$ (14,712)</u>	<u>\$ (13,471)</u>

**Net loss per common share – Adjusted:**

<b>Basic loss per share</b>	\$ (0.71)	\$ (0.63)	\$ (0.58)
<b>Diluted loss per share</b>	\$ (0.71)	\$ (0.63)	\$ (0.58)

**Weighted average common and common equivalent shares outstanding:**

<b>Basic</b>	23,375	23,371	23,360
<b>Diluted</b>	23,375	23,371	23,360

Net income per common share basic and diluted, is calculated by dividing net income by weighted average common and common equivalent shares outstanding basic and diluted, respectively.