NIKE, Inc.

SUPPLEMENTAL EBIT DETAILS FOR BUSINESSES SUBJECT TO DIVESTITURE - COLE HAAN AND UMBRO [1]

	QUARTER ENDED												FISCAL YEAR ENDED		
	8/31/2011	8/31/2010	% Chg	11/30/2011	11/30/2010	% Chg	2/29/2012	2/29/2011	% Chg	5/31/2012	5/31/2011	% Chg	5/31/2012	5/31/2011	% Chg
	(Dollars in millions)														
Revenues	$ 189	$ 191	-1%	$ 184	$ 187	-2%	$ 190	$ 170	12%	$ 234	$ 197	19%	$ 797	$ 745	7%
Cost of sales	114	113	1%	111	108	3%	113	104	9%	137	114	20%	475	439	8%
Gross profit	75	78	-4%	73	79	-8%	77	66	17%	97	83	17%	322	306	5%
Gross margin	***39.7%***	***40.8%***		***39.7%***	***42.2%***		***40.5%***	***38.8%***		***41.5%***	***42.1%***		***40.4%***	***41.1%***	
Selling and administrative expense	93	74	26%	89	81	10%	94	85	11%	91	91	0%	367	331	11%
% of revenue	***49.2%***	***38.7%***		***48.4%***	***43.3%***		***49.5%***	***50.0%***		***38.9%***	***46.2%***		***46.0%***	***44.4%***	
Other expense (income), net	-	(1)	-	(1)	2	-	-	(6)	-	(1)	(2)	-50%	(2)	(8)	-73%
Earnings before interest and taxes	$ (18)	$ 5	-	$ (15)	$ (4)	329%	$ (17)	$ (13)	31%	$ 7	$ (6)	-	$ (43)	$ (18)	146%

[1] The Company evaluates performance of individual businesses based on earnings before interest and taxes (also commonly referred to as “EBIT”), which represents net income before interest expense, net, and income taxes.