

Amedisys, Inc.

Reconciliation of Non-GAAP Financial Measurements to GAAP Financial Statements

Amedisys, Inc. (the "Company") is providing disclosure of the reconciliation of reported non-GAAP financial measures used in our investor presentation, among other places, to our comparable financial measures on a GAAP basis. The Company believes that the non-GAAP financial measures provide investors the ability to evaluate financial performance in a way that is comparable to measures reported by other home nursing companies.

Earnings before interest, taxes, depreciation, and amortization (EBITDA) is net income before provision for income taxes, net interest expense, and depreciation and amortization. EBITDA should not be considered as an alternative to, or more meaningful than, income before income taxes, cash flow from operating activities, or other traditional indicators of operating performance. Rather, EBITDA is presented because it is a widely accepted supplemental financial measure that we believe provides relevant and useful information. Our calculation of EBITDA may not be comparable to a similarly titled measure reported by other companies, since not all companies calculate this non-GAAP measure in the same manner.