

Disclosure Regarding Non-GAAP Financial Measures for Q1 2013

Support.com, Inc. (“the Company”) excludes stock-based compensation expense, amortization of intangible assets and other, restructuring and impairment charges, acquisition expense, other non-recurring items and tax expense associated with acquired goodwill from its GAAP results in order to determine the non-GAAP financial measures of income (loss) from continuing operations and earnings (loss) from continuing operations per share. We believe that the non-GAAP measure, when viewed in addition to and not in lieu of our reported GAAP results, assists investors in understanding our results of operations.

A. Stock-based compensation expense. Management excludes stock-based compensation expense when evaluating its performance from period to period because such expenses do not require cash settlement and because such expenses are not used by management to assess the performance of the Company's business. The Company is unable to estimate the impact of such compensation on Q1 2013 results without unreasonable efforts.

B. Amortization of intangible assets and other. The Company does not acquire businesses on a predictable cycle; therefore management excludes acquisition-related intangible asset amortization and related charges when evaluating its operating performance. The Company estimates such charges at approximately \$350,000 for Q1 2013.

C. Restructuring and impairment charges. The Company does not undertake significant restructurings on a predictable basis and therefore excludes associated charges in order to enable better and more consistent evaluation of the Company's operating expenses before and after such actions are taken. The Company does not anticipate any material amount of these charges in Q1 2013.

D. Acquisition expense. The Company does not acquire businesses on a predictable cycle; therefore management excludes acquisition expenses such as legal fees and advisory fees when evaluating ongoing operating performance. The Company does not anticipate any material amount of this expense in Q1 2013.

E. Other non-recurring items. Management excludes non-recurring items that generally do not require cash settlement, when evaluating its operating performance because the Company does not incur such expenses or benefits on a predictable basis and exclusion of such expenses or benefits enables more consistent evaluation of the Company's operating performance. The Company does not anticipate any material amount of this expense in Q1 2013.

F. Tax expense associated with acquired goodwill. The Company does not amortize goodwill in its consolidated financial statements. However, for goodwill created through Asset Purchase Agreement transactions, the Company is required to amortize goodwill in its tax returns – and to reflect such tax return entries as additional tax expense in its consolidated financial statements. The Company excludes the tax expense associated with acquired goodwill when evaluating its operating performance because the Company does not acquire businesses on a predictable cycle and excluding such expense enables more consistent evaluation of the Company's operating performance. The Company anticipates these expenses to be approximately \$85,000 in Q1 2013.

The Company believes that non-GAAP measures have significant limitations in that they do not reflect all of the amounts associated with the Company's financial results as determined in accordance with GAAP and that these measures should only be used to evaluate the Company's financial results in conjunction with the corresponding GAAP measures. In addition, the exclusion of the items indicated above from the non-GAAP financial measures presented does not indicate an expectation by management that such items will not be incurred in subsequent periods.