

NAVIGANT CONSULTING, INC. AND SUBSIDIARIES  
SUPPLEMENTAL INFORMATION\*  
(UNAUDITED)

	TOTAL COMPANY(1)										
	2015			2015	2014				2014	2014	2013
All numbers in \$000s except per share data, DSO and percentages	Q3	Q2	Q1	YTD September	Q4	Q3	Q2	Q1	YTD September	Full Year	Full Year
Revenues Before Reimbursements (RBR)	\$ 209,634	\$ 211,023	\$ 201,156	\$ 621,813	\$ 199,458	\$ 205,534	\$ 186,504	\$ 175,056	\$ 567,094	\$ 766,552	\$ 734,433
Y/Y Growth rate	2%	13%	15%	10%	N/A	N/A	N/A	N/A	2%	4%	N/A
Q/Q Growth rate	-1%	5%	1%	N/A	-3%	10%	7%	N/A	N/A	N/A	N/A
Reimbursements	20,624	22,416	22,015	65,055	24,175	24,605	21,593	22,692	68,890	93,065	\$ 101,152
Total Revenues	230,258	233,439	223,171	686,868	223,633	230,139	208,097	197,748	635,984	859,617	835,585
Geographic Revenues as % of Total											
U.S. Operations	90%	91%	91%	91%	92%	93%	92%	90%	92%	92%	93%
Non U.S. Operations	10%	9%	9%	9%	8%	7%	8%	10%	8%	8%	7%
Cost of Services Before Reimbursable Expenses	141,731	145,367	138,601	425,699	136,378	135,859	126,792	120,128	382,779	519,157	\$ 487,967
% of RBR	68%	69%	69%	68%	68%	66%	68%	69%	67%	68%	66%
General and Administrative Expenses	36,629	39,068	35,665	111,362	34,651	34,067	34,237	33,102	101,406	136,057	\$ 127,079
% of RBR	17%	19%	18%	18%	17%	17%	18%	19%	18%	18%	17%
EBITDA (2)	30,991	22,517	40,887	94,395	27,660	36,442	(94,330)	22,986	(34,902)	(7,242)	\$ 126,651
% of RBR	15%	11%	20%	15%	14%	18%	-51%	13%	-6%	-1%	17%
Adjusted EBITDA (2)	31,557	30,141	28,393	90,091	30,162	36,283	27,447	22,331	86,061	116,223	\$ 124,073
% of RBR	15%	14%	14%	15%	15%	18%	15%	13%	15%	15%	17%
Operating Income (Loss)	22,953	14,357	33,263	70,573	21,167	29,653	(100,916)	17,315	(53,948)	(32,781)	\$ 103,147
% of RBR	11%	7%	17%	11%	11%	14%	-54%	10%	-10%	-4%	14%
Net Income (Loss)	14,176	7,827	25,143	47,146	12,321	16,261	(75,859)	10,879	(48,719)	(36,398)	\$ 52,193
Net Income (Loss) from Continuing Operations	14,176	7,827	25,143	47,146	12,321	16,261	(75,859)	10,370	(49,228)	(36,907)	\$ 55,112
% of RBR	7%	4%	12%	8%	6%	8%	-41%	6%	-9%	-5%	8%
Y/Y Growth rate	-13%	-110%	142%	-196%	N/A	N/A	N/A	N/A	N/A	-167%	N/A
Q/Q Growth rate	81%	-69%	104%	N/A	-24%	-121%	-832%	N/A	N/A	N/A	N/A
Income (Loss) from Discontinued Operations, net of tax	-	-	-	-	-	-	-	509	509	509	\$ (2,919)
Net Income (Loss) Per Diluted Share (EPS)	0.29	0.16	0.51	0.96	0.25	0.33	(1.55)	0.22	(1.00)	(0.75)	1.02
Net Income (Loss) from Continuing Operations Per Diluted Share (EPS)	0.29	0.16	0.51	0.96	0.25	0.33	(1.55)	0.21	(1.01)	(0.76)	1.08
Income (Loss) from Discontinued Operations, net of tax Per Diluted Share	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	(0.06)
Adjusted Earnings Per Diluted Share (2)	0.30	0.26	0.23	0.79	0.28	0.32	0.22	0.20	0.74	1.02	1.06
Shares used in computing per diluted share data (3)	49,155	49,310	49,413	49,297	49,542	49,827	48,971	50,477	48,856	48,741	50,951
Shares used in computing adjusted per diluted share data (4)	49,155	49,310	49,413	49,297	49,542	49,827	50,078	50,477	50,112	49,976	50,951
Balance Sheet (1)											
Cash and cash equivalents	4,017	3,854	1,988	4,017	2,648	4,252	9,852	2,738	4,252	2,648	1,968
Accounts receivable, net	221,159	223,717	211,879	221,159	187,652	212,707	205,527	186,519	212,707	187,652	167,066
Days sales outstanding (DSO)	81	80	80	81	69	77	82	78	77	69	65
Bank debt	146,814	171,386	178,734	146,814	109,790	158,017	188,825	120,835	158,017	109,790	56,673
Free Cash Flow (1)(2)	18,201	11,577	11,754	41,532	12,689	24,043	17,191	18,467	59,701	72,390	78,789
Share-based compensation expense related to client service personnel	1,512	2,232	1,135	4,879	1,125	1,215	1,183	1,442	3,840	4,965	5,854

SEGMENT INFORMATION (1)											
	2015			2015	2014				2014	2014	2013
	Q3	Q2	Q1	YTD September	Q4	Q3	Q2	Q1	YTD September	Full Year	Full Year
<b>All numbers in \$000s except percentages</b>											
<b>Business Segment RBR</b>											
Disputes, Investigations & Economics	\$ 80,099	\$ 81,116	\$ 76,593	\$ 237,808	\$ 77,382	\$ 79,862	\$ 76,294	\$ 76,032	\$ 232,188	\$ 309,570	\$ 301,545
% of Total Company RBR	38%	38%	38%	38%	39%	39%	41%	43%	41%	40%	41%
Financial, Risk & Compliance	28,302	29,509	34,943	92,754	34,643	37,251	32,193	31,411	100,855	135,498	155,656
% of Total Company RBR	14%	14%	17%	15%	17%	18%	17%	18%	18%	18%	21%
Healthcare	74,500	74,245	63,994	212,739	61,672	62,964	54,446	44,735	162,145	223,817	182,783
% of Total Company RBR	36%	35%	32%	34%	31%	31%	29%	26%	29%	29%	25%
Energy	26,733	26,153	25,626	78,512	25,761	25,457	23,571	22,878	71,906	97,667	94,449
% of Total Company RBR	13%	12%	13%	13%	13%	12%	13%	13%	13%	13%	13%
<b>Total Company</b>	<b>\$ 209,634</b>	<b>\$ 211,023</b>	<b>\$ 201,156</b>	<b>\$ 621,813</b>	<b>\$ 199,458</b>	<b>\$ 205,534</b>	<b>\$ 186,504</b>	<b>\$ 175,056</b>	<b>\$ 567,094</b>	<b>\$ 766,552</b>	<b>\$ 734,433</b>
<b>Business Segment Revenues</b>											
Disputes, Investigations & Economics	\$ 86,826	\$ 87,515	\$ 81,211	\$ 255,552	\$ 83,227	\$ 85,518	\$ 82,444	\$ 82,084	\$ 250,046	\$ 333,273	\$ 326,130
% of Total Company Revenues	38%	37%	36%	37%	37%	37%	40%	42%	39%	39%	39%
Financial, Risk & Compliance	31,069	34,439	42,300	107,808	41,537	44,878	38,224	37,998	121,100	162,637	190,116
% of Total Company Revenues	13%	15%	19%	16%	19%	20%	18%	19%	19%	19%	23%
Healthcare	80,821	80,652	69,329	230,802	68,218	69,035	60,476	50,366	179,877	248,095	205,215
% of Total Company Revenues	35%	35%	31%	34%	31%	30%	29%	25%	28%	29%	25%
Energy	31,542	30,833	30,331	92,706	30,651	30,708	26,953	27,300	84,961	115,612	114,124
% of Total Company Revenues	14%	13%	14%	13%	14%	13%	13%	14%	13%	13%	14%
<b>Total Company</b>	<b>\$ 230,258</b>	<b>\$ 233,439</b>	<b>\$ 223,171</b>	<b>\$ 686,868</b>	<b>\$ 223,633</b>	<b>\$ 230,139</b>	<b>\$ 208,097</b>	<b>\$ 197,748</b>	<b>\$ 635,984</b>	<b>\$ 859,617</b>	<b>\$ 835,585</b>
<b>Segment Operating Profit</b>											
Disputes, Investigations & Economics	\$ 28,445	\$ 25,721	\$ 24,269	\$ 78,435	\$ 26,271	\$ 27,264	\$ 26,213	\$ 24,718	\$ 78,195	\$ 104,466	\$ 99,828
% of Segment RBR	36%	32%	32%	33%	34%	34%	34%	33%	34%	34%	33%
Financial, Risk & Compliance	10,383	11,201	15,070	36,654	14,674	17,246	13,541	13,468	44,255	58,929	62,487
% of Segment RBR	37%	38%	43%	40%	42%	46%	42%	43%	44%	43%	40%
Healthcare	24,091	24,726	18,256	67,073	16,874	18,726	15,475	14,029	48,230	65,104	67,696
% of Segment RBR	32%	33%	29%	32%	27%	30%	28%	31%	30%	29%	37%
Energy	7,698	7,513	7,922	23,133	8,245	8,766	7,009	6,487	22,262	30,507	31,280
% of Segment RBR	29%	29%	31%	29%	32%	34%	30%	28%	31%	31%	33%
<b>Total Company</b>	<b>\$ 70,617</b>	<b>\$ 69,161</b>	<b>\$ 65,517</b>	<b>\$ 205,295</b>	<b>\$ 66,064</b>	<b>\$ 72,002</b>	<b>\$ 62,238</b>	<b>\$ 58,702</b>	<b>\$ 192,942</b>	<b>\$ 259,006</b>	<b>\$ 261,291</b>
<b>% of Total Company RBR</b>	<b>34%</b>	<b>33%</b>	<b>33%</b>	<b>33%</b>	<b>33%</b>	<b>35%</b>	<b>33%</b>	<b>34%</b>	<b>34%</b>	<b>34%</b>	<b>36%</b>
<b>OTHER INFORMATION</b>											
<b>Discontinued Operations (1)</b>											
RBR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,904
Segment Operating Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825
<b>Technology, Data &amp; Process RBR (5)</b>	<b>\$ 47,031</b>	<b>\$ 47,864</b>	<b>\$ 43,943</b>	<b>\$ 138,838</b>	<b>\$ 39,895</b>	<b>\$ 42,337</b>	<b>\$ 32,495</b>	<b>\$ 23,493</b>	<b>\$ 98,325</b>	<b>\$ 138,220</b>	<b>\$ 86,398</b>
<b>% of Total Company RBR</b>	<b>22%</b>	<b>23%</b>	<b>22%</b>	<b>22%</b>	<b>20%</b>	<b>21%</b>	<b>17%</b>	<b>13%</b>	<b>17%</b>	<b>18%</b>	<b>12%</b>

METRIC INFORMATION (1)											
	2015				2014				2014	2014	2013
	Q3	Q2	Q1	YTD September	Q4	Q3	Q2	Q1	YTD September	Full Year	Full Year
<b>Average Client Service Full-Time Equivalent (FTE) Headcount (5)(6)</b>											
<b>Disputes, Investigations &amp; Economics</b>											
Consulting	481	483	500	488	512	516	523	526	521	519	548
Technology, Data & Process	210	213	210	211	207	202	192	197	197	199	192
<b>Total Client Service FTE</b>	<b>691</b>	<b>696</b>	<b>710</b>	<b>699</b>	<b>719</b>	<b>718</b>	<b>715</b>	<b>723</b>	<b>718</b>	<b>718</b>	<b>740</b>
<b>Financial, Risk &amp; Compliance</b>											
Consulting	290	295	302	296	296	282	265	249	265	273	226
<b>Total Client Service FTE</b>	<b>290</b>	<b>295</b>	<b>302</b>	<b>296</b>	<b>296</b>	<b>282</b>	<b>265</b>	<b>249</b>	<b>265</b>	<b>273</b>	<b>226</b>
<b>Healthcare</b>											
Consulting	443	437	439	440	443	438	450	443	444	443	435
Technology, Data & Process	2,536	2,420	1,562	2,173	947	915	598	293	602	688	212
<b>Total Client Service FTE</b>	<b>2,979</b>	<b>2,857</b>	<b>2,001</b>	<b>2,613</b>	<b>1,390</b>	<b>1,353</b>	<b>1,048</b>	<b>736</b>	<b>1,046</b>	<b>1,131</b>	<b>647</b>
<b>Energy</b>											
Consulting	349	333	329	337	339	331	326	323	327	330	314
Technology, Data & Process	64	65	66	65	49	51	53	53	53	52	47
<b>Total Client Service FTE</b>	<b>413</b>	<b>398</b>	<b>395</b>	<b>402</b>	<b>388</b>	<b>382</b>	<b>379</b>	<b>376</b>	<b>380</b>	<b>382</b>	<b>361</b>
<b>Total Company</b>											
Consulting	<b>1,563</b>	<b>1,548</b>	<b>1,570</b>	<b>1,561</b>	<b>1,590</b>	<b>1,567</b>	<b>1,564</b>	<b>1,541</b>	<b>1,557</b>	<b>1,565</b>	<b>1,523</b>
Technology, Data & Process	<b>2,810</b>	<b>2,698</b>	<b>1,838</b>	<b>2,449</b>	<b>1,203</b>	<b>1,168</b>	<b>843</b>	<b>543</b>	<b>852</b>	<b>939</b>	<b>451</b>
<b>Total Client Service FTE</b>	<b>4,373</b>	<b>4,246</b>	<b>3,408</b>	<b>4,010</b>	<b>2,793</b>	<b>2,735</b>	<b>2,407</b>	<b>2,084</b>	<b>2,409</b>	<b>2,504</b>	<b>1,974</b>
<b>Average Bill Rate (5)(7)</b>											
Disputes, Investigations & Economics	373	379	367	373	376	370	365	361	365	368	351
Financial, Risk & Compliance	284	273	274	278	276	276	283	273	277	275	271
Healthcare	269	286	262	274	268	260	256	255	256	258	257
Energy	200	203	197	200	198	191	190	187	189	191	190
<b>Total Company</b>	<b>289</b>	<b>294</b>	<b>284</b>	<b>289</b>	<b>287</b>	<b>283</b>	<b>282</b>	<b>280</b>	<b>281</b>	<b>282</b>	<b>277</b>
<b>Average Utilization (based on 1,850 hrs) (5)(8)</b>											
Disputes, Investigations & Economics	76%	75%	74%	75%	69%	72%	70%	75%	72%	71%	71%
Financial, Risk & Compliance	69%	75%	84%	76%	79%	78%	80%	84%	81%	80%	82%
Healthcare	77%	76%	74%	76%	76%	74%	74%	78%	75%	75%	76%
Energy	73%	75%	76%	75%	74%	76%	74%	73%	74%	74%	75%
<b>Total Company</b>	<b>74%</b>	<b>75%</b>	<b>76%</b>	<b>75%</b>	<b>74%</b>	<b>74%</b>	<b>74%</b>	<b>77%</b>	<b>75%</b>	<b>75%</b>	<b>75%</b>
<b>Period End FTE Employees (5)(6)</b>											
Consulting	1,588	1,541	1,568	1,588	1,573	1,592	1,566	1,545	1,592	1,573	1,516
Technology, Data & Process	2,843	2,701	2,700	2,843	1,201	1,199	1,113	555	1,199	1,201	524
Non-billable	735	709	693	735	608	604	599	547	604	608	534
<b>Total Company</b>	<b>5,166</b>	<b>4,951</b>	<b>4,961</b>	<b>5,166</b>	<b>3,382</b>	<b>3,395</b>	<b>3,278</b>	<b>2,647</b>	<b>3,395</b>	<b>3,382</b>	<b>2,574</b>

**NON-GAAP FINANCIAL MEASURES RECONCILIATIONS PAGE 1 OF 2**

<b>EBITDA AND ADJUSTED EBITDA (1)(2)</b>											
	2015			2015	2014				2014	2014	2013
	Q3	Q2	Q1	YTD September	Q4	Q3	Q2	Q1	YTD September	Full Year	Full Year
<b>All numbers in \$000s except ratios</b>											
Operating Income (Loss)	\$ 22,953	\$ 14,357	\$ 33,263	\$ 70,573	\$ 21,167	\$ 29,653	\$ (100,916)	\$ 17,315	\$ (53,948)	\$ (32,781)	\$ 103,147
Depreciation expense	5,954	5,724	5,355	17,033	5,202	5,116	4,953	4,309	14,378	19,580	16,180
Accelerated depreciation - office consolidation	-	139	-	139	-	-	-	-	-	-	498
Amortization expense	2,084	2,297	2,269	6,650	1,291	1,673	1,633	1,362	4,668	5,959	6,826
<b>EBITDA</b>	<b>30,991</b>	<b>22,517</b>	<b>40,887</b>	<b>94,395</b>	<b>27,660</b>	<b>36,442</b>	<b>(94,330)</b>	<b>22,986</b>	<b>(34,902)</b>	<b>(7,242)</b>	<b>126,651</b>
<b>Add:</b>											
Severance expense	283	3,553	1,503	5,339	1,733	675	1,972	505	3,152	4,885	4,686
Other operating costs (benefit):											
Contingent acquisition liability adjustments, net	-	2,308	(14,933)	(12,625)	(554)	(834)	(2,444)	(1,160)	(4,438)	(4,992)	(5,399)
Office consolidation	-	1,665	936	2,601	725	-	-	-	-	725	(150)
Loss on disposition of assets	283	-	-	283	(541)	-	-	-	-	(541)	(1,715)
Goodwill impairment	-	-	-	-	-	-	122,045	-	122,045	122,045	-
Other impairment	-	98	-	98	1,139	-	204	-	204	1,343	-
<b>Adjusted EBITDA</b>	<b>31,557</b>	<b>30,141</b>	<b>28,393</b>	<b>90,091</b>	<b>30,162</b>	<b>36,283</b>	<b>27,447</b>	<b>22,331</b>	<b>86,061</b>	<b>116,223</b>	<b>124,073</b>
General and administrative expenses	36,629	39,068	35,665	111,362	34,651	34,067	34,237	33,102	101,406	136,057	127,079
Long term compensation expense related to client service personnel (including share-based compensation)	2,714	3,505	2,962	9,181	2,984	2,327	2,526	3,774	8,627	11,611	14,825
Severance expense added above	(283)	(3,553)	(1,503)	(5,339)	(1,733)	(675)	(1,972)	(505)	(3,152)	(4,885)	(4,686)
<b>Total Segment Operating Profit</b>	<b>\$ 70,617</b>	<b>\$ 69,161</b>	<b>\$ 65,517</b>	<b>\$ 205,295</b>	<b>\$ 66,064</b>	<b>\$ 72,002</b>	<b>\$ 62,238</b>	<b>\$ 58,702</b>	<b>\$ 192,942</b>	<b>\$ 259,006</b>	<b>\$ 261,291</b>
<b>FREE CASH FLOW (2)</b>											
Net cash provided by (used in) operating activities	\$ 38,908	\$ 29,149	\$ (33,954)	\$ 34,103	\$ 63,204	\$ 39,357	\$ 35,244	\$ (47,708)	\$ 26,893	\$ 90,097	\$ 119,769
Changes in other assets and liabilities	(11,386)	(4,356)	58,811	43,069	(37,167)	(8,999)	(11,256)	73,654	53,399	16,232	(16,717)
Allowance for doubtful accounts receivable	(100)	(1,402)	(190)	(1,692)	(700)	(1,525)	(1,904)	(880)	(4,309)	(5,009)	107
Purchases of property and equipment	(7,963)	(10,284)	(12,913)	(31,160)	(8,441)	(4,123)	(4,450)	(6,492)	(15,065)	(23,506)	(14,217)
Payments of acquisition liabilities	(666)	(1,530)	-	(2,196)	(3,850)	(667)	(443)	-	(1,110)	(4,960)	(6,866)
Payments of contingent acquisition liabilities	(592)	-	-	(592)	(357)	-	-	(107)	(107)	(464)	(3,287)
<b>Free Cash Flow</b>	<b>\$ 18,201</b>	<b>\$ 11,577</b>	<b>\$ 11,754</b>	<b>\$ 41,532</b>	<b>\$ 12,689</b>	<b>\$ 24,043</b>	<b>\$ 17,191</b>	<b>\$ 18,467</b>	<b>\$ 59,701</b>	<b>\$ 72,390</b>	<b>\$ 78,789</b>
<b>LEVERAGE RATIO (2)</b>											
Adjusted EBITDA for prior twelve-month period	\$ 120,253	\$ 124,979	\$ 122,285	\$ 120,253	\$ 116,223	\$ 115,838	\$ 110,379	\$ 117,454	\$ 115,838	\$ 116,223	\$ 124,073
Bank debt	146,814	171,386	178,734	146,814	109,790	158,017	188,825	120,835	158,017	109,790	56,673
Leverage ratio	1.22	1.37	1.46	1.22	0.94	1.36	1.71	1.03	1.36	0.94	0.46

**NON-GAAP FINANCIAL MEASURES RECONCILIATIONS PAGE 2 OF 2**

**ADJUSTED NET INCOME AND ADJUSTED EARNINGS PER SHARE (1)(2)**

	2015			2015	2014				2014	2014	2013
	Q3	Q2	Q1	YTD September	Q4	Q3	Q2	Q1	YTD September	Full Year	Full Year
<b>All numbers in \$000s except ratios and per share data</b>											
<b>Shares used in computing adjusted per diluted share data (4)</b>	49,155	49,310	49,413	49,297	49,542	49,827	50,078	50,477	50,112	49,976	50,951
Severance expense	\$ 283	\$ 3,553	\$ 1,503	\$ 5,339	\$ 1,733	\$ 675	\$ 1,972	\$ 505	\$ 3,152	\$ 4,885	\$ 4,686
Income tax benefit (9)	(117)	(1,232)	(520)	(1,869)	(617)	(247)	(758)	(199)	(1,204)	(1,821)	(1,558)
<b>Tax-effected impact of severance expense</b>	\$ 166	\$ 2,321	\$ 983	\$ 3,470	\$ 1,116	\$ 428	\$ 1,214	\$ 306	\$ 1,948	\$ 3,064	\$ 3,128
<b>Diluted earnings per share impact of severance expense</b>	\$ -	\$ 0.05	\$ 0.02	\$ 0.07	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.01	\$ 0.04	\$ 0.06	\$ 0.06
<b>Other operating (benefit) costs - contingent acquisition liability adjustment, net</b>	\$ -	\$ 2,308	\$ (14,933)	\$ (12,625)	\$ (554)	\$ (834)	\$ (2,444)	\$ (1,160)	\$ (4,438)	\$ (4,992)	\$ (5,399)
Income tax expense (benefit)(9)(10)(11)	-	(907)	(183)	(1,090)	224	337	985	468	1,790	2,014	2,178
<b>Tax-effected impact of other operating (benefit) costs - contingent acquisition liability adjustment, net</b>	\$ -	\$ 1,401	\$ (15,116)	\$ (13,715)	\$ (330)	\$ (497)	\$ (1,459)	\$ (692)	\$ (2,648)	\$ (2,978)	\$ (3,221)
<b>Diluted earnings per share impact of other operating (benefit) costs - contingent acquisition liability adjustment</b>	\$ -	\$ 0.03	\$ (0.31)	\$ (0.28)	\$ (0.01)	\$ (0.01)	\$ (0.03)	\$ (0.01)	\$ (0.05)	\$ (0.06)	\$ (0.06)
<b>Other operating costs - office consolidation</b>	\$ -	\$ 1,804	\$ 936	\$ 2,740	\$ 725	\$ -	\$ -	\$ -	\$ -	\$ 725	\$ 348
Income tax benefit(9)	-	(729)	(379)	(1,108)	(292)	-	-	-	-	(292)	(141)
<b>Tax-effected impact of other operating costs - office consolidation, net</b>	\$ -	\$ 1,075	\$ 557	\$ 1,632	\$ 433	\$ -	\$ -	\$ -	\$ -	\$ 433	\$ 207
<b>Diluted earnings per share impact of other operating costs - office consolidation</b>	\$ -	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ 0.01	\$ -
<b>Other operating benefit - (gain) loss on disposition of assets</b>	\$ 283	\$ -	\$ -	\$ 283	\$ (541)	\$ -	\$ -	\$ -	\$ -	\$ (541)	\$ (1,715)
Income tax expense(9)(12)	-	-	-	-	218	-	-	-	-	218	692
<b>Tax-effected impact of other operating benefit - (gain) loss on disposition of assets</b>	\$ 283	\$ -	\$ -	\$ 283	\$ (323)	\$ -	\$ -	\$ -	\$ -	\$ (323)	\$ (1,023)
<b>Diluted earnings per share impact of other operating benefit - (gain) loss on disposition of assets</b>	\$ 0.01	\$ -	\$ -	\$ 0.01	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ (0.01)	\$ (0.02)
<b>Other operating costs - goodwill impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,045	\$ -	\$ 122,045	\$ 122,045	\$ -
Income tax benefit(9)	-	-	-	-	-	-	(35,111)	-	(35,111)	(35,111)	-
<b>Tax-effected impact of other operating costs - goodwill impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,934	\$ -	\$ 86,934	\$ 86,934	\$ -
<b>Diluted earnings per share impact of other operating costs - goodwill impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.74	\$ -	\$ 1.73	\$ 1.74	\$ -
<b>Other operating costs - other impairment</b>	\$ -	\$ 98	\$ -	\$ 98	\$ 1,139	\$ -	\$ 204	\$ -	\$ 204	\$ 1,343	\$ -
Income tax benefit(9)	-	(40)	-	(40)	(459)	-	(82)	-	(82)	(541)	-
<b>Tax-effected impact of other operating costs - other impairment</b>	\$ -	\$ 58	\$ -	\$ 58	\$ 680	\$ -	\$ 122	\$ -	\$ 122	\$ 802	\$ -
<b>Diluted earnings per share impact of other operating costs - other impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ 0.02	\$ -
<b>Net Income (Loss) from continuing operations</b>	\$ 14,176	\$ 7,827	\$ 25,143	\$ 47,146	\$ 12,321	\$ 16,261	\$ (75,859)	\$ 10,370	\$ (49,228)	\$ (36,907)	\$ 55,112
Tax-effected impact of severance expense	166	2,321	983	3,470	1,116	428	1,214	306	1,948	3,064	3,128
Tax-effected impact of other operating (benefit) costs - contingent acquisition liability adjustment, net	-	1,401	(15,116)	(13,715)	(330)	(497)	(1,459)	(692)	(2,648)	(2,978)	(3,221)
Tax-effected impact of other operating costs - office consolidation, net	-	1,075	557	1,632	433	-	-	-	-	433	207
Tax-effected impact of other operating benefit - (gain) loss on disposition of assets	283	-	-	283	(323)	-	-	-	-	(323)	(1,023)
Tax-effected impact of other operating costs - goodwill impairment	-	-	-	-	-	-	86,934	-	86,934	86,934	-
Tax-effected impact of other operating costs - other impairment	-	58	-	58	680	-	122	-	122	802	-
<b>Adjusted net income</b>	\$ 14,625	\$ 12,682	\$ 11,567	\$ 38,874	\$ 13,897	\$ 16,192	\$ 10,952	\$ 9,984	\$ 37,128	\$ 51,025	\$ 54,203
<b>Adjusted earnings per share</b>	\$ 0.30	\$ 0.26	\$ 0.23	\$ 0.79	\$ 0.28	\$ 0.32	\$ 0.22	\$ 0.20	\$ 0.74	\$ 1.02	\$ 1.06

## FOOTNOTES

### **\*TOTALS MAY NOT SUM DUE TO ROUNDING DIFFERENCES**

(1) This supplemental information is reported on a continuing operations basis unless otherwise noted. During the quarter ended September 30, 2013, the United Kingdom financial services business was sold. The results of operations of this business is now presented as discontinued operations. Prior period information has been reclassified to reflect this change. Discontinued operations has no impact on the Balance Sheet or Cash Flow information.

### **(2) Non-GAAP Financial Information**

This supplemental information includes certain non-GAAP financial measures as defined by the Securities and Exchange Commission. All non-GAAP financial measures are presented on a continuing operations basis. Reconciliations of these non-GAAP financial measures to the most directly comparable financial measure calculated and presented in accordance with generally accepted accounting principles (GAAP) have been provided. This information should be considered as supplemental in nature and not as a substitute for, or superior to, any measure of performance prepared in accordance with GAAP. Management uses these non-GAAP financial measures in addition to GAAP financial measures to assess the Company's operations and financial results and believes they are useful indicators of operating performance and the Company's ability to generate cash flows from operations that are available for interest, debt service, taxes and capital expenditures. Investors should recognize that these non-GAAP financial measures may not be comparable to similarly-titled measures of other companies.

### **EBITDA, adjusted EBITDA, adjusted Net Income and adjusted Earnings Per Share**

EBITDA is earnings from continuing operations before interest, taxes, depreciation and amortization. Adjusted EBITDA excludes the impact of severance expense and other operating costs (benefit). Adjusted net income and adjusted earnings per share exclude the net income (loss) and per share net income (loss) impact of discontinued operations, severance expense and other operating costs (benefit). Severance expense and other operating costs (benefit) are not considered to be non-recurring, infrequent or unusual to our business. Management believes that these non-GAAP financial measures provide investors with enhanced comparability of the Company's results of operations across periods.

### **Free Cash Flow**

Free cash flow is calculated as net cash provided from operations excluding the change in assets and liabilities and allowance for doubtful accounts less cash payments for property and equipment and deferred acquisition liabilities. Free cash flow does not represent discretionary cash available for spending as it excludes certain contractual obligations such as debt repayment. However, management believes that it provides investors with an indicator of cash available for on-going business operations and long term value creation.

### **Leverage Ratio**

Leverage ratio is calculated as bank debt at the end of the period divided by adjusted EBITDA for the prior twelve-month period. Management believes that leverage provides investors with an indicator of the cash flows available to repay the Company's debt obligations.

(3) For the year ended December 31, 2014 and the quarter ended June 30, 2014, the Company reported a net loss. For those periods, the basic weighted average common shares outstanding equals the diluted weighted average common shares outstanding for purposes of calculating U.S. GAAP earnings per share because potentially dilutive securities would be antidilutive.

(4) For non-GAAP purposes, the per share and share amounts presented here reflect the inclusion of potentially dilutive shares based on the impact of the add backs included in Adjusted Net Income.

(5) Technology, Data & Process businesses are comprised of technology enabled professional services, including e-discovery services, business process management services and data analytics, technology solutions and data services, revenue cycle management and insurance claims processing, market research and benchmarking businesses.

(6) Average FTE is our average headcount during the period adjusted for part-time status. Average FTE is further split between the following categories:

a) Client Service FTE - individuals who directly or indirectly serve our clients.

i) Consulting FTE - individuals assigned to client service who record time to client engagements;

ii) Technology, Data & Process FTE - individuals in businesses primarily dedicated to maintaining and delivering the services described above in note (5) and are not included in average bill rate and average utilization metrics (see note (7) and (8) below); and

b) Non-billable FTE - individuals assigned to administrative and support functions, including office services, corporate functions and certain practice support functions.

(7) Average bill rate is calculated by dividing fee revenues before certain adjustments such as discounts and markups, by the number of hours associated with the fee revenues. Fee revenues and hours billed on performance based services and related to Technology, Data & Process FTE are excluded from average bill rate.

(8) Average utilization rate is calculated by dividing the number of hours of our Consulting FTE who recorded time to client engagements during a period, by the total available working hours for these consultants during the same period (1,850 hours annually).

(9) Effective income tax (benefit) has been determined based on specific tax jurisdiction.

(10) A portion of the deferred contingent acquisition liability adjustment for the nine months ended September 30, 2015 was non-taxable in nature.

(11) On May 15, 2015, we executed an Amendment to Merger Agreement with the Cymetrix Sellers, establishing a definitive amount for the obligation and eliminating the contingent aspect of the Cymetrix acquisition liability. As a result of this agreement, the company will no longer record an interest expense for imputed interest resulting from the contingent aspect of the acquisition liability. Based on this change, the company re-evaluated the need for a deferred tax liability associated with expected non-deductible imputed interest and recorded an \$826 thousand benefit to reverse the remaining tax impact in the quarter ended June 30, 2015.

(12) The loss on dispositions recorded during the quarter ended September 30, 2015 is subject to capital loss treatment in Canada. The tax benefit associated with this capital loss is subject to a full valuation allowance.