

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	Q2	Q1	YTD June	Q4	Q3	Q2	Q1	YTD June	Full Year	Full Year	
Revenues Before Reimbursements (RBR)	\$ 211,023	\$ 201,156	\$ 412,179	\$ 199,458	\$ 205,534	\$ 186,504	\$ 175,056	\$ 361,560	\$ 766,552	\$ 734,433	
Y/Y Growth rate	13%	15%	14%	12%	10%	0%	-4%	-2%	4%	N/A	
Q/Q Growth rate	5%	1%	N/A	-3%	10%	7%	-2%	N/A	N/A	N/A	
Reimbursements	22,416	22,015	44,431	24,175	24,605	21,593	22,692	44,285	93,065	\$ 101,152	
Total Revenues	233,439	223,171	456,610	223,633	230,139	208,097	197,748	405,845	859,617	835,585	
<b>Geographic Revenues as % of Total</b>											
U.S. Operations	91%	91%	91%	92%	93%	92%	90%	91%	92%	93%	
Non U.S. Operations	9%	9%	9%	8%	7%	8%	10%	9%	8%	7%	
Cost of Services Before Reimbursable Expenses	145,367	138,601	283,968	136,378	135,859	126,792	120,128	246,920	519,157	\$ 487,967	
% of RBR	69%	69%	69%	68%	66%	68%	69%	68%	68%	66%	
General and Administrative Expenses	39,068	35,665	74,733	34,651	34,067	34,237	33,102	67,339	136,057	\$ 127,079	
% of RBR	19%	18%	18%	17%	17%	18%	19%	19%	16%	17%	
EBITDA (2)	22,517	40,887	63,404	27,660	36,442	(94,330)	22,986	(71,344)	(7,242)	\$ 126,651	
% of RBR	11%	20%	15%	14%	18%	-51%	13%	-20%	-1%	17%	
Adjusted EBITDA (2)	30,141	28,393	58,534	30,162	36,283	27,447	22,331	49,778	116,223	\$ 124,073	
% of RBR	14%	14%	14%	15%	18%	15%	13%	14%	15%	17%	
Operating Income (Loss)	14,357	33,263	47,620	21,167	29,653	(100,916)	17,315	(83,601)	(32,781)	\$ 103,147	
% of RBR	7%	17%	12%	11%	14%	-54%	10%	-23%	-4%	14%	
Net Income (Loss)	7,827	25,143	32,970	12,321	16,261	(75,859)	10,879	(64,980)	(36,398)	\$ 52,193	
Net Income (Loss) from Continuing Operations	7,827	25,143	32,970	12,321	16,261	(75,859)	10,370	(65,489)	(36,907)	\$ 55,112	
% of RBR	4%	12%	8%	6%	8%	-41%	6%	-18%	-5%	8%	
Y/Y Growth rate	-110%	142%	-150%	-13%	20%	-632%	-21%	-336%	-167%	N/A	
Q/Q Growth rate	-69%	104%	N/A	-24%	-121%	-832%	-27%	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)	0.16	0.51	0.67	0.25	0.33	(1.55)	0.22	(1.33)	(0.75)	1.02	
Net Income (Loss) from Continuing Operations Per Diluted Share (EPS)	0.16	0.51	0.67	0.25	0.33	(1.55)	0.21	(1.34)	(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	0.01	0.01	0.01	(0.06)	
Adjusted Earnings Per Diluted Share (2)	0.26	0.23	0.49	0.28	0.32	0.22	0.20	0.42	1.02	1.06	
Shares used in computing per diluted share data (3)	49,310	49,413	49,369	49,542	49,827	48,971	50,477	48,917	48,741	50,951	
Shares used in computing adjusted per diluted share data (4)	49,310	49,413	49,369	49,542	49,827	50,078	50,477	50,257	49,976	50,951	
<b>Balance Sheet (1)</b>											
Cash and cash equivalents	3,854	1,988	3,854	2,648	4,252	9,852	2,738	9,852	2,648	1,968	
Accounts receivable, net	223,717	211,879	223,717	187,652	212,707	205,527	186,519	205,527	187,652	167,066	
Days sales outstanding (DSO)	80	80	80	69	77	82	78	82	69	65	
Bank debt	171,386	178,734	171,386	109,790	158,017	188,825	120,835	188,825	109,790	56,673	
Free Cash Flow (1)(2)	11,577	11,754	23,331	12,689	24,043	17,191	18,467	35,658	72,390	78,789	
Share-based compensation expense related to client service personnel	2,232	1,135	3,367	1,125	1,215	1,183	1,442	2,625	4,965	5,854	

SEGMENT INFORMATION (1)										
All numbers in \$000s except percentages	2015		2015	2014				2014	2014	2013
	Q2	Q1	YTD June	Q4	Q3	Q2	Q1	YTD June	Full Year	Full Year
<b>Business Segment RBR</b>										
Disputes, Investigations & Economics	\$ 81,116	\$ 76,593	\$ 157,709	\$ 77,382	\$ 79,862	\$ 76,294	\$ 76,032	\$ 152,326	\$ 309,570	\$ 301,545
% of Total Company RBR	38%	38%	38%	39%	39%	41%	43%	42%	40%	41%
Financial, Risk & Compliance	29,509	34,943	64,452	34,643	37,251	32,193	31,411	63,604	135,498	155,656
% of Total Company RBR	14%	17%	16%	17%	18%	17%	18%	18%	18%	21%
Healthcare	74,245	63,994	138,239	61,672	62,964	54,446	44,735	99,181	223,817	182,783
% of Total Company RBR	35%	32%	34%	31%	31%	29%	26%	27%	29%	25%
Energy	26,153	25,626	51,779	25,761	25,457	23,571	22,878	46,449	97,667	94,449
% of Total Company RBR	12%	13%	13%	13%	12%	13%	13%	13%	13%	13%
<b>Total Company</b>	<b>\$ 211,023</b>	<b>\$ 201,156</b>	<b>\$ 412,179</b>	<b>\$ 199,458</b>	<b>\$ 205,534</b>	<b>\$ 186,504</b>	<b>\$ 175,056</b>	<b>\$ 361,560</b>	<b>\$ 766,552</b>	<b>\$ 734,433</b>
<b>Business Segment Revenues</b>										
Disputes, Investigations & Economics	\$ 87,515	\$ 81,211	\$ 168,726	\$ 83,227	\$ 85,518	\$ 82,444	\$ 82,084	\$ 164,528	\$ 333,273	\$ 326,130
% of Total Company Revenues	37%	36%	37%	37%	37%	40%	42%	41%	39%	39%
Financial, Risk & Compliance	34,439	42,300	76,739	41,537	44,878	38,224	37,998	76,222	162,637	190,116
% of Total Company Revenues	15%	19%	17%	19%	20%	18%	19%	19%	19%	23%
Healthcare	80,652	69,329	149,981	68,218	69,035	60,476	50,366	110,842	248,095	205,215
% of Total Company Revenues	35%	31%	33%	31%	30%	29%	25%	27%	29%	25%
Energy	30,833	30,331	61,164	30,651	30,708	26,953	27,300	54,253	115,612	114,124
% of Total Company Revenues	13%	14%	13%	14%	13%	13%	14%	13%	13%	14%
<b>Total Company</b>	<b>\$ 233,439</b>	<b>\$ 223,171</b>	<b>\$ 456,610</b>	<b>\$ 223,633</b>	<b>\$ 230,139</b>	<b>\$ 208,097</b>	<b>\$ 197,748</b>	<b>\$ 405,845</b>	<b>\$ 859,617</b>	<b>\$ 835,585</b>
<b>Segment Operating Profit</b>										
Disputes, Investigations & Economics	\$ 25,721	\$ 24,269	\$ 49,990	\$ 26,271	\$ 27,264	\$ 26,213	\$ 24,718	\$ 50,931	\$ 104,466	\$ 99,828
% of Segment RBR	32%	32%	32%	34%	34%	34%	33%	33%	34%	33%
Financial, Risk & Compliance	11,201	15,070	26,271	14,674	17,246	13,541	13,468	27,009	58,929	62,487
% of Segment RBR	38%	43%	41%	42%	46%	42%	43%	42%	43%	40%
Healthcare	24,726	18,256	42,982	16,874	18,726	15,475	14,029	29,504	65,104	67,696
% of Segment RBR	33%	29%	31%	27%	30%	28%	31%	30%	29%	37%
Energy	7,513	7,922	15,435	8,245	8,766	7,009	6,487	13,496	30,507	31,280
% of Segment RBR	29%	31%	30%	32%	34%	30%	28%	29%	31%	33%
<b>Total Company</b>	<b>\$ 69,161</b>	<b>\$ 65,517</b>	<b>\$ 134,678</b>	<b>\$ 66,064</b>	<b>\$ 72,002</b>	<b>\$ 62,238</b>	<b>\$ 58,702</b>	<b>\$ 120,940</b>	<b>\$ 259,006</b>	<b>\$ 261,291</b>
% of Total Company RBR	<b>33%</b>	<b>33%</b>	<b>33%</b>	<b>33%</b>	<b>35%</b>	<b>33%</b>	<b>34%</b>	<b>33%</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>										
% of Total Company RBR	23%	22%	22%	20%	21%	17%	13%	15%	18%	12%

METRIC INFORMATION (1)										
	2015		2015	2014				2014	2014	2013
	Q2	Q1	YTD June	Q4	Q3	Q2	Q1	YTD June	Full Year	Full Year
<b>Average Client Service Full-Time Equivalent (FTE) Headcount (5)(6)</b>										
Disputes, Investigations & Economics										
Consulting	483	500	492	512	516	523	526	524	519	548
Technology, Data & Process	213	210	212	207	202	192	197	194	199	192
<b>Total Client Service FTE</b>	<b>696</b>	<b>710</b>	<b>704</b>	<b>719</b>	<b>718</b>	<b>715</b>	<b>723</b>	<b>718</b>	<b>718</b>	<b>740</b>
Financial, Risk & Compliance										
Consulting	295	302	299	296	282	265	249	257	273	226
<b>Total Client Service FTE</b>	<b>295</b>	<b>302</b>	<b>299</b>	<b>296</b>	<b>282</b>	<b>265</b>	<b>249</b>	<b>257</b>	<b>273</b>	<b>226</b>
Healthcare										
Consulting	437	439	438	443	438	450	443	446	443	435
Technology, Data & Process	2,420	1,562	1,991	947	915	598	293	445	688	212
<b>Total Client Service FTE</b>	<b>2,857</b>	<b>2,001</b>	<b>2,429</b>	<b>1,390</b>	<b>1,353</b>	<b>1,048</b>	<b>736</b>	<b>891</b>	<b>1,131</b>	<b>647</b>
Energy										
Consulting	333	329	331	339	331	326	323	325	330	314
Technology, Data & Process	65	66	65	49	51	53	53	53	52	47
<b>Total Client Service FTE</b>	<b>398</b>	<b>395</b>	<b>396</b>	<b>388</b>	<b>382</b>	<b>379</b>	<b>376</b>	<b>378</b>	<b>382</b>	<b>361</b>
<b>Total Company</b>										
Consulting	<b>1,548</b>	<b>1,570</b>	<b>1,560</b>	<b>1,590</b>	<b>1,567</b>	<b>1,564</b>	<b>1,541</b>	<b>1,552</b>	<b>1,565</b>	<b>1,523</b>
Technology, Data & Process	<b>2,698</b>	<b>1,838</b>	<b>2,268</b>	<b>1,203</b>	<b>1,168</b>	<b>843</b>	<b>543</b>	<b>692</b>	<b>939</b>	<b>451</b>
<b>Total Client Service FTE</b>	<b>4,246</b>	<b>3,408</b>	<b>3,828</b>	<b>2,793</b>	<b>2,735</b>	<b>2,407</b>	<b>2,084</b>	<b>2,244</b>	<b>2,504</b>	<b>1,974</b>
<b>Average Bill Rate (5)(7)</b>										
Disputes, Investigations & Economics	379	367	373	376	370	365	361	363	368	351
Financial, Risk & Compliance	273	274	274	276	276	283	273	279	275	271
Healthcare	286	262	276	268	260	256	255	255	258	257
Energy	203	197	200	198	191	190	187	189	191	190
<b>Total Company</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	75%	74%	75%	69%	72%	70%	75%	72%	71%	71%
Financial, Risk & Compliance	75%	84%	79%	79%	78%	80%	84%	82%	80%	82%
Healthcare	76%	74%	75%	76%	74%	74%	78%	76%	75%	76%
Energy	75%	76%	75%	74%	76%	74%	73%	74%	74%	75%
<b>Total Company</b>	<b>75%</b>	<b>76%</b>	<b>76%</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	1,541	1,568	1,541	1,573	1,592	1,566	1,545	1,566	1,573	1,516
Technology, Data & Process	2,701	2,700	2,701	1,201	1,199	1,113	555	1,113	1,201	524
Non-billable	709	693	709	608	604	599	547	599	608	534
<b>Total Company</b>	<b>4,951</b>	<b>4,961</b>	<b>4,951</b>	<b>3,382</b>	<b>3,395</b>	<b>3,278</b>	<b>2,647</b>	<b>3,278</b>	<b>3,382</b>	<b>2,574</b>

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<b>EBITDA AND ADJUSTED EBITDA (1)(2)</b>										
	2015		2015	2014				2014	2014	2013
	Q2	Q1	YTD June	Q4	Q3	Q2	Q1	YTD June	Full Year	Full Year
<b>All numbers in \$000s except ratios</b>										
Operating Income (Loss)	\$ 14,357	\$ 33,263	\$ 47,620	\$ 21,167	\$ 29,653	\$ (100,916)	\$ 17,315	\$ (83,601)	\$ (32,781)	\$ 103,147
Depreciation expense	5,724	5,355	11,079	5,202	5,116	4,953	4,309	9,262	19,580	16,180
Accelerated depreciation - office consolidation	139	-	139	-	-	-	-	-	-	498
Amortization expense	2,297	2,269	4,566	1,291	1,673	1,633	1,362	2,995	5,959	6,826
<b>EBITDA</b>	<b>22,517</b>	<b>40,887</b>	<b>63,404</b>	<b>27,660</b>	<b>36,442</b>	<b>(94,330)</b>	<b>22,986</b>	<b>(71,344)</b>	<b>(7,242)</b>	<b>126,651</b>
<b>Add:</b>										
Severance expense	3,553	1,503	5,056	1,733	675	1,972	505	2,477	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)	(3,604)	(4,992)	(5,399)
Office consolidation	1,665	936	2,601	725	-	-	-	-	725	(150)
Gain on disposition of assets	-	-	-	(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>30,141</b>	<b>28,393</b>	<b>58,534</b>	<b>30,162</b>	<b>36,283</b>	<b>27,447</b>	<b>22,331</b>	<b>49,778</b>	<b>116,223</b>	<b>124,073</b>
General and administrative expenses	39,068	35,665	74,733	34,651	34,067	34,237	33,102	67,339	136,057	127,079
Long term compensation expense related to client service personnel (including share-based compensation)	3,505	2,962	6,467	2,984	2,327	2,526	3,774	6,300	11,611	14,825
Severance expense added above	(3,553)	(1,503)	(5,056)	(1,733)	(675)	(1,972)	(505)	(2,477)	(4,885)	(4,686)
<b>Total Segment Operating Profit</b>	<b>\$ 69,161</b>	<b>\$ 65,517</b>	<b>\$ 134,678</b>	<b>\$ 66,064</b>	<b>\$ 72,002</b>	<b>\$ 62,238</b>	<b>\$ 58,702</b>	<b>\$ 120,940</b>	<b>\$ 259,006</b>	<b>\$ 261,291</b>
<b>FREE CASH FLOW (2)</b>										
Net cash provided by (used in) operating activities	\$ 29,149	\$ (33,954)	\$ (4,805)	\$ 63,204	\$ 39,357	\$ 35,244	\$ (47,708)	\$ (12,464)	\$ 90,097	\$ 119,769
Changes in other assets and liabilities	(4,356)	58,811	54,455	(37,167)	(8,999)	(11,256)	73,654	62,398	16,232	(16,717)
Allowance for doubtful accounts receivable	(1,402)	(190)	(1,592)	(700)	(1,525)	(1,904)	(880)	(2,784)	(5,009)	107
Purchases of property and equipment	(10,284)	(12,913)	(23,197)	(8,441)	(4,123)	(4,450)	(6,492)	(10,942)	(23,506)	(14,217)
Payments of acquisition liabilities	(1,530)	-	(1,530)	(3,850)	(667)	(443)	-	(443)	(4,960)	(6,866)
Payments of contingent acquisition liabilities	-	-	-	(357)	-	-	(107)	(107)	(464)	(3,287)
<b>Free Cash Flow</b>	<b>\$ 11,577</b>	<b>\$ 11,754</b>	<b>\$ 23,331</b>	<b>\$ 12,689</b>	<b>\$ 24,043</b>	<b>\$ 17,191</b>	<b>\$ 18,467</b>	<b>\$ 35,658</b>	<b>\$ 72,390</b>	<b>\$ 78,789</b>
<b>LEVERAGE RATIO (2)</b>										
Adjusted EBITDA for prior twelve-month period	\$ 124,979	\$ 122,285	\$ 124,979	\$ 116,223	\$ 115,838	\$ 110,379	\$ 117,454	\$ 110,379	\$ 116,223	\$ 124,073
Bank debt	171,386	178,734	171,386	109,790	158,017	188,825	120,835	188,825	109,790	56,673
<b>Leverage ratio</b>	<b>1.37</b>	<b>1.46</b>	<b>1.37</b>	<b>0.94</b>	<b>1.36</b>	<b>1.71</b>	<b>1.03</b>	<b>1.71</b>	<b>0.94</b>	<b>0.46</b>

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

	2015		2015	2014				2014	2014	2013
	Q2	Q1	YTD June	Q4	Q3	Q2	Q1	YTD June	Full Year	Full Year
All numbers in \$000s except ratios and per share data										
<b>Shares used in computing adjusted per diluted share data (4)</b>	49,310	49,413	49,369	49,542	49,827	50,078	50,477	50,257	49,976	50,951
Severance expense	\$ 3,553	\$ 1,503	\$ 5,056	\$ 1,733	\$ 675	\$ 1,972	\$ 505	\$ 2,477	\$ 4,885	\$ 4,686
Income tax benefit (9)	(1,232)	(520)	(1,752)	(617)	(247)	(758)	(199)	(957)	(1,821)	(1,558)
Tax-effected impact of severance expense	\$ 2,321	\$ 983	\$ 3,304	\$ 1,116	\$ 428	\$ 1,214	\$ 306	\$ 1,520	\$ 3,064	\$ 3,128
Diluted earnings per share impact of severance expense	\$ 0.05	\$ 0.02	\$ 0.07	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.06	\$ 0.06
Other operating (benefit) costs - contingent acquisition liability adjustment, net	\$ 2,308	\$ (14,933)	\$ (12,625)	\$ (554)	\$ (834)	\$ (2,444)	\$ (1,160)	\$ (3,604)	\$ (4,992)	\$ (5,399)
Income tax expense (benefit)(9)(10)(11)	(907)	(183)	(1,090)	224	337	985	468	1,453	2,014	2,178
Tax-effected impact of other operating (benefit) costs - contingent acquisition liability adjustment, net	\$ 1,401	\$ (15,116)	\$ (13,715)	\$ (330)	\$ (497)	\$ (1,459)	\$ (692)	\$ (2,151)	\$ (2,978)	\$ (3,221)
Diluted earnings per share impact of other operating (benefit) costs - contingent acquisition liability adjustment	\$ 0.03	\$ (0.31)	\$ (0.28)	\$ (0.01)	\$ (0.01)	\$ (0.03)	\$ (0.01)	\$ (0.04)	\$ (0.06)	\$ (0.06)
Other operating (benefit) costs - office consolidation	\$ 1,804	\$ 936	\$ 2,740	\$ 725	\$ -	\$ -	\$ -	\$ -	\$ 725	\$ 348
Income tax expense (benefit)(9)	(729)	(379)	(1,052)	(292)	-	-	-	-	(292)	(141)
Tax-effected impact of other operating costs - office consolidation, net	\$ 1,075	\$ 557	\$ 1,688	\$ 433	\$ -	\$ -	\$ -	\$ -	\$ 433	\$ 207
Diluted earnings per share impact of other operating (benefit) costs - office consolidation	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ 0.01	\$ -
Other operating benefit - gain on disposition of assets	\$ -	\$ -	\$ -	\$ (541)	\$ -	\$ -	\$ -	\$ -	\$ (541)	\$ (1,715)
Income tax expense(9)	-	-	-	218	-	-	-	-	218	692
Tax-effected impact of other operating benefit - gain on disposition of assets	\$ -	\$ -	\$ -	\$ (323)	\$ -	\$ -	\$ -	\$ -	\$ (323)	\$ (1,023)
Diluted earnings per share impact of other operating benefit - gain on disposition of assets	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ (0.01)	\$ (0.02)
Other operating costs - goodwill impairment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,045	\$ -	\$ 122,045	\$ 122,045	\$ -
Income tax benefit(9)	-	-	-	-	-	(35,111)	-	(35,111)	(35,111)	-
Tax-effected impact of other operating costs - goodwill impairment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,934	\$ -	\$ 86,934	\$ 86,934	\$ -
Diluted earnings per share impact of other operating costs - goodwill impairment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.74	\$ -	\$ 1.73	\$ 1.74	\$ -
Other operating costs - other impairment	\$ 98	\$ -	\$ 98	\$ 1,139	\$ -	\$ 204	\$ -	\$ 204	\$ 1,343	\$ -
Income tax benefit(9)	(40)	-	(40)	(459)	-	(82)	-	(82)	(541)	-
Tax-effected impact of other operating costs - other impairment	\$ 58	\$ -	\$ 58	\$ 680	\$ -	\$ 122	\$ -	\$ 122	\$ 802	\$ -
Diluted earnings per share impact of other operating costs - other impairment	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ -	\$ 0.02	\$ -
Net Income (Loss) from continuing operations	\$ 7,827	\$ 25,143	\$ 32,970	\$ 12,321	\$ 16,261	\$ (75,859)	\$ 10,370	\$ (65,489)	\$ (36,907)	\$ 55,112
Tax-effected impact of severance expense	2,321	983	3,304	1,116	428	1,214	306	1,520	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)	(2,151)	(2,978)	(3,221)
Tax-effected impact of other operating costs - office consolidation, net	1,075	557	1,688	433	-	-	-	-	433	207
Tax-effected impact of other operating benefit - gain on disposition of assets	-	-	-	(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	-
Adjusted net income	\$ 12,682	\$ 11,567	\$ 24,305	\$ 13,897	\$ 16,192	\$ 10,952	\$ 9,984	\$ 20,936	\$ 51,025	\$ 54,203
Adjusted earnings per share	\$ 0.26	\$ 0.23	\$ 0.49	\$ 0.28	\$ 0.32	\$ 0.22	\$ 0.20	\$ 0.42	\$ 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 three months 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.

Changes in our definition of our Technology, Data & Process (defined in note (5)) businesses resulted in changes to previously reported average FTE categories.

(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. Changes in our definition of our Technology, Data & Process (defined in note (5)) businesses resulted in changes to previously reported 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). Changes in our definition of our Technology, Data & Process (defined in note (5)) businesses resulted in changes to previously reported average utilization.

(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 three and six months ended June 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.