

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

	TOTAL COMPANY(1)				2015	2014				2014	2013
	2015	2015	2015	2015		2014	2014	2014	2014		
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
All numbers in \$000s except per share data, DSO and percentages											
Revenues Before Reimbursements (RBR)	\$ 211,995	\$ 209,634	\$ 211,023	\$ 201,156	\$ 833,808	\$ 199,458	\$ 205,534	\$ 186,504	\$ 175,056	\$ 766,552	\$ 734,433
Y/Y Growth rate	6%	2%	13%	15%	9%	N/A	N/A	N/A	N/A	4%	N/A
Q/Q Growth rate	1%	-1%	5%	1%	N/A	-3%	10%	7%	N/A	N/A	N/A
Reimbursements	20,623	20,624	22,416	22,015	85,678	24,175	24,605	21,593	22,692	93,065	\$ 101,152
Total Revenues	232,618	230,258	233,439	223,171	919,486	223,633	230,139	208,097	197,748	859,617	835,585
Geographic Revenues as % of Total											
U.S. Operations	90%	90%	91%	91%	91%	92%	93%	92%	90%	92%	93%
Non U.S. Operations	10%	10%	9%	9%	9%	8%	7%	8%	10%	8%	7%
Cost of Services Before Reimbursable Expenses	146,195	141,731	145,367	138,601	571,894	136,378	135,859	126,792	120,128	519,157	\$ 487,967
% of RBR	69%	68%	69%	69%	69%	68%	66%	68%	69%	68%	66%
General and Administrative Expenses	36,100	36,629	39,068	35,665	147,462	34,651	34,067	34,237	33,102	136,057	\$ 127,079
% of RBR	17%	17%	19%	18%	18%	17%	17%	18%	19%	18%	17%
EBITDA (2)	30,122	30,991	22,517	40,887	124,517	27,660	36,442	(94,330)	22,986	(7,242)	\$ 126,651
% of RBR	14%	15%	11%	20%	15%	14%	18%	-51%	13%	-1%	17%
Adjusted EBITDA (2)	30,851	31,557	30,141	28,393	120,942	30,162	36,283	27,447	22,331	116,223	\$ 124,073
% of RBR	15%	15%	14%	14%	15%	15%	18%	15%	13%	15%	17%
Operating Income (Loss)	21,554	22,953	14,357	33,263	92,127	21,167	29,653	(100,916)	17,315	(32,781)	\$ 103,147
% of RBR	10%	11%	7%	17%	11%	11%	14%	-54%	10%	-4%	14%
Net Income (Loss)	13,199	14,176	7,827	25,143	60,345	12,321	16,261	(75,859)	10,879	(36,398)	\$ 52,193
Net Income (Loss) from Continuing Operations	13,199	14,176	7,827	25,143	60,345	12,321	16,261	(75,859)	10,370	(36,907)	\$ 55,112
% of RBR	6%	7%	4%	12%	7%	6%	8%	-41%	6%	-5%	8%
Y/Y Growth rate	7%	-13%	110%	142%	264%	N/A	N/A	N/A	N/A	-167%	N/A
Q/Q Growth rate	-7%	81%	-69%	104%	N/A	-24%	121%	-832%	N/A	N/A	N/A
Income (Loss) from Discontinued Operations, net of tax	-	-	-	-	-	-	-	-	509	509	\$ (2,919)
Net Income (Loss) Per Diluted Share (EPS)	0.27	0.29	0.16	0.51	1.23	0.25	0.33	(1.55)	0.22	(0.75)	1.02
Net Income (Loss) from Continuing Operations Per Diluted Share (EPS)	0.27	0.29	0.16	0.51	1.23	0.25	0.33	(1.55)	0.21	(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	0.00	0.01	0.01	(0.06)
Adjusted Earnings Per Diluted Share (2)	0.28	0.30	0.26	0.23	1.07	0.28	0.32	0.22	0.20	1.02	1.06
Shares used in computing per diluted share data (3)	49,007	49,155	49,310	49,413	49,224	49,542	49,827	48,971	50,477	48,741	50,951
Shares used in computing adjusted per diluted share data (4)	49,007	49,155	49,310	49,413	49,224	49,542	49,827	50,078	50,477	49,976	50,951
Balance Sheet											
Cash and cash equivalents	8,895	4,017	3,854	1,988	8,895	2,648	4,252	9,852	2,738	2,648	1,968
Accounts receivable, net	216,660	221,159	223,717	211,879	216,660	187,652	212,707	205,527	186,519	187,652	167,066
Days sales outstanding (DSO)	76	81	80	80	76	69	77	82	78	69	65
Bank debt	173,743	146,814	171,386	178,734	173,743	109,790	158,017	188,825	120,835	109,790	56,673
Free Cash Flow (2)	7,492	18,201	11,577	11,754	49,024	12,689	24,043	17,191	18,467	72,390	78,789
Share-based compensation expense related to client-service personnel	1,528	1,512	2,232	1,135	6,407	1,125	1,215	1,183	1,442	4,965	5,854

SEGMENT INFORMATION (1)											
All numbers in \$000s except percentages	2015				2015	2014				2014	2013
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
<b>Business Segment RBR</b>											
Disputes, Investigations & Economics	\$ 76,820	\$ 80,099	\$ 81,116	\$ 76,593	\$ 314,628	\$ 77,382	\$ 79,862	\$ 76,294	\$ 76,032	\$ 309,570	\$ 301,545
% of Total Company RBR	36%	38%	38%	38%	38%	39%	39%	41%	43%	40%	41%
Financial, Risk & Compliance	31,605	28,302	29,509	34,943	124,359	34,643	37,251	32,193	31,411	135,498	155,656
% of Total Company RBR	15%	14%	14%	17%	15%	17%	18%	17%	18%	18%	21%
Healthcare	76,059	74,500	74,245	63,994	288,798	61,672	62,964	54,446	44,735	223,817	182,783
% of Total Company RBR	36%	36%	35%	32%	35%	31%	31%	29%	26%	29%	25%
Energy	27,511	26,733	26,153	25,626	106,023	25,761	25,457	23,571	22,878	97,667	94,449
% of Total Company RBR	13%	13%	12%	13%	13%	13%	12%	13%	13%	13%	13%
<b>Total Company</b>	<b>\$ 211,995</b>	<b>\$ 209,634</b>	<b>\$ 211,023</b>	<b>\$ 201,156</b>	<b>\$ 833,808</b>	<b>\$ 199,458</b>	<b>\$ 205,534</b>	<b>\$ 186,504</b>	<b>\$ 175,056</b>	<b>\$ 766,552</b>	<b>\$ 734,433</b>
<b>Business Segment Revenues</b>											
Disputes, Investigations & Economics	\$ 82,600	\$ 86,826	\$ 87,515	\$ 81,211	\$ 338,152	\$ 83,227	\$ 85,518	\$ 82,444	\$ 82,084	\$ 333,273	\$ 326,130
% of Total Company Revenues	36%	38%	37%	36%	37%	37%	37%	40%	42%	39%	39%
Financial, Risk & Compliance	35,151	31,069	34,439	42,300	142,959	41,537	44,878	38,224	37,998	162,637	190,116
% of Total Company Revenues	15%	13%	15%	19%	16%	19%	20%	18%	19%	19%	23%
Healthcare	83,082	80,821	80,652	69,329	313,884	68,218	69,035	60,476	50,366	248,095	205,215
% of Total Company Revenues	36%	35%	35%	31%	34%	31%	30%	29%	25%	29%	25%
Energy	31,785	31,542	30,833	30,331	124,491	30,651	30,708	26,953	27,300	115,612	114,124
% of Total Company Revenues	14%	14%	13%	14%	14%	14%	13%	13%	14%	13%	14%
<b>Total Company</b>	<b>\$ 232,618</b>	<b>\$ 230,258</b>	<b>\$ 233,439</b>	<b>\$ 223,171</b>	<b>\$ 919,486</b>	<b>\$ 223,633</b>	<b>\$ 230,139</b>	<b>\$ 208,097</b>	<b>\$ 197,748</b>	<b>\$ 859,617</b>	<b>\$ 835,585</b>
<b>Segment Operating Profit</b>											
Disputes, Investigations & Economics	\$ 24,014	\$ 28,445	\$ 25,721	\$ 24,269	\$ 102,449	\$ 26,271	\$ 27,264	\$ 26,213	\$ 24,718	\$ 104,466	\$ 99,828
% of Segment RBR	31%	36%	32%	32%	33%	34%	34%	34%	33%	34%	33%
Financial, Risk & Compliance	12,476	10,383	11,201	15,070	49,130	14,674	17,246	13,541	13,468	58,929	62,487
% of Segment RBR	39%	37%	38%	43%	40%	42%	46%	42%	43%	43%	40%
Healthcare	23,796	24,091	24,726	18,256	90,869	16,874	18,726	15,475	14,029	65,104	67,696
% of Segment RBR	31%	32%	33%	29%	31%	27%	30%	28%	31%	29%	37%
Energy	8,247	7,698	7,513	7,922	31,380	8,245	8,766	7,009	6,487	30,507	31,280
% of Segment RBR	30%	29%	29%	31%	30%	32%	34%	30%	28%	31%	33%
<b>Total Company</b>	<b>\$ 68,533</b>	<b>\$ 70,617</b>	<b>\$ 69,161</b>	<b>\$ 65,517</b>	<b>\$ 273,828</b>	<b>\$ 66,064</b>	<b>\$ 72,002</b>	<b>\$ 62,238</b>	<b>\$ 58,702</b>	<b>\$ 259,006</b>	<b>\$ 261,291</b>
% of Total Company RBR	<b>32%</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>36%</b>
<b>OTHER INFORMATION</b>											
<b>Discontinued Operations</b>											
RBR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,904
Segment Operating Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825
<b>Technology, Data &amp; Process RBR (5)</b>	<b>\$ 46,699</b>	<b>\$ 47,033</b>	<b>\$ 47,864</b>	<b>\$ 43,943</b>	<b>\$ 185,539</b>	<b>\$ 39,895</b>	<b>\$ 42,337</b>	<b>\$ 32,495</b>	<b>\$ 23,493</b>	<b>\$ 138,220</b>	<b>\$ 86,398</b>
% of Total Company RBR	22%	22%	23%	22%	22%	20%	21%	17%	13%	18%	12%

METRIC INFORMATION (1)												
	2015				2015	2014				2014	2013	
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year	
<b>Average Client-Service Full-Time Equivalent (FTE) Headcount (5)(6)</b>												
<b>Disputes, Investigations &amp; Economics</b>												
Consulting	485	481	483	500	487	512	516	523	526	519	548	
Technology, Data & Process	206	210	213	210	210	207	202	192	197	199	192	
<b>Total Client-Service FTE</b>	<b>691</b>	<b>691</b>	<b>696</b>	<b>710</b>	<b>697</b>	<b>719</b>	<b>718</b>	<b>715</b>	<b>723</b>	<b>718</b>	<b>740</b>	
<b>Financial, Risk &amp; Compliance</b>												
Consulting	286	290	295	302	293	296	282	265	249	273	226	
<b>Total Client-Service FTE</b>	<b>286</b>	<b>290</b>	<b>295</b>	<b>302</b>	<b>293</b>	<b>296</b>	<b>282</b>	<b>265</b>	<b>249</b>	<b>273</b>	<b>226</b>	
<b>Healthcare</b>												
Consulting	453	443	437	439	443	443	438	450	443	443	435	
Technology, Data & Process	2,629	2,536	2,420	1,562	2,287	947	915	598	293	688	212	
<b>Total Client-Service FTE</b>	<b>3,082</b>	<b>2,979</b>	<b>2,857</b>	<b>2,001</b>	<b>2,730</b>	<b>1,390</b>	<b>1,353</b>	<b>1,048</b>	<b>736</b>	<b>1,131</b>	<b>647</b>	
<b>Energy</b>												
Consulting	367	349	333	329	344	339	331	326	323	330	314	
Technology, Data & Process	66	64	65	66	65	49	51	53	53	52	47	
<b>Total Client-Service FTE</b>	<b>433</b>	<b>413</b>	<b>398</b>	<b>395</b>	<b>409</b>	<b>388</b>	<b>382</b>	<b>379</b>	<b>376</b>	<b>382</b>	<b>361</b>	
<b>Total Company</b>												
Consulting	1,591	1,563	1,548	1,570	1,568	1,590	1,567	1,564	1,541	1,565	1,523	
Technology, Data & Process	2,901	2,810	2,698	1,838	2,562	1,203	1,168	843	543	939	451	
<b>Total Client-Service FTE</b>	<b>4,492</b>	<b>4,373</b>	<b>4,246</b>	<b>3,408</b>	<b>4,130</b>	<b>2,793</b>	<b>2,735</b>	<b>2,407</b>	<b>2,084</b>	<b>2,504</b>	<b>1,974</b>	
<b>Average Bill Rate (5)(7)</b>												
Disputes, Investigations & Economics	374	373	379	367	373	376	370	365	361	368	351	
Financial, Risk & Compliance	280	284	273	274	275	276	276	283	273	275	271	
Healthcare	277	269	286	262	274	268	260	256	255	258	257	
Energy	200	200	203	197	199	198	191	190	187	191	190	
<b>Total Company</b>	<b>290</b>	<b>289</b>	<b>294</b>	<b>284</b>	<b>288</b>	<b>287</b>	<b>283</b>	<b>282</b>	<b>280</b>	<b>282</b>	<b>277</b>	
<b>Average Utilization (based on 1,850 hrs) (5)(8)</b>												
Disputes, Investigations & Economics	74%	76%	75%	74%	75%	69%	72%	70%	75%	71%	71%	
Financial, Risk & Compliance	77%	69%	75%	84%	76%	79%	78%	80%	84%	80%	82%	
Healthcare	76%	77%	76%	74%	76%	76%	74%	74%	78%	75%	76%	
Energy	71%	73%	75%	76%	74%	74%	76%	74%	73%	74%	75%	
<b>Total Company</b>	<b>75%</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>Period End FTE Employees (5)(6)</b>												
Consulting	1,677	1,588	1,541	1,568	1,677	1,573	1,592	1,566	1,545	1,573	1,516	
Technology, Data & Process	2,897	2,843	2,701	2,700	2,897	1,201	1,199	1,113	555	1,201	524	
Non-billable	755	735	709	693	755	608	604	599	547	608	534	
<b>Total Company</b>	<b>5,329</b>	<b>5,166</b>	<b>4,951</b>	<b>4,961</b>	<b>5,329</b>	<b>3,382</b>	<b>3,395</b>	<b>3,278</b>	<b>2,647</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	2013
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
<b>All numbers in \$000s except ratios</b>											
Operating Income (Loss)	\$ 21,554	\$ 22,953	\$ 14,357	\$ 33,263	\$ 92,127	\$ 21,167	\$ 29,653	\$ (100,916)	\$ 17,315	\$ (32,781)	\$ 103,147
Depreciation expense	6,579	5,954	5,724	5,355	23,612	5,202	5,116	4,953	4,309	19,580	16,180
Accelerated depreciation - office consolidation	26	-	139	-	165	-	-	-	-	-	498
Amortization expense	1,963	2,084	2,297	2,269	8,613	1,291	1,673	1,633	1,362	5,959	6,826
<b>EBITDA</b>	<b>30,122</b>	<b>30,991</b>	<b>22,517</b>	<b>40,887</b>	<b>124,517</b>	<b>27,660</b>	<b>36,442</b>	<b>(94,330)</b>	<b>22,986</b>	<b>(7,242)</b>	<b>126,651</b>
<b>Add:</b>											
Severance expense	1,151	283	3,553	1,503	6,490	1,733	675	1,972	505	4,885	4,686
<b>Other operating costs (benefit):</b>											
Contingent acquisition liability adjustments, net	(422)	-	2,308	(14,933)	(13,047)	(554)	(834)	(2,444)	(1,160)	(4,992)	(5,399)
Office consolidation, net	-	-	1,665	936	2,601	725	-	-	-	725	(150)
Loss (gain) on disposition of assets	-	283	-	-	283	(541)	-	-	-	(541)	(1,715)
Goodwill impairment	-	-	-	-	-	-	-	122,045	-	122,045	-
Other impairment	-	-	98	-	98	1,139	-	204	-	1,343	-
<b>Adjusted EBITDA</b>	<b>30,851</b>	<b>31,557</b>	<b>30,141</b>	<b>28,393</b>	<b>120,942</b>	<b>30,162</b>	<b>36,283</b>	<b>27,447</b>	<b>22,331</b>	<b>116,223</b>	<b>124,073</b>
General and administrative expenses	36,100	36,629	39,068	35,665	147,462	34,651	34,067	34,237	33,102	136,057	127,079
Long term compensation expense related to client-service personnel (including share-based compensation)	2,733	2,714	3,505	2,962	11,914	2,984	2,327	2,526	3,774	11,611	14,825
Severance expense added above	(1,151)	(283)	(3,553)	(1,503)	(6,490)	(1,733)	(675)	(1,972)	(505)	(4,885)	(4,686)
<b>Total Segment Operating Profit</b>	<b>\$ 68,533</b>	<b>\$ 70,617</b>	<b>\$ 69,161</b>	<b>\$ 65,517</b>	<b>\$ 273,828</b>	<b>\$ 66,064</b>	<b>\$ 72,002</b>	<b>\$ 62,238</b>	<b>\$ 58,702</b>	<b>\$ 259,006</b>	<b>\$ 261,291</b>
<b>FREE CASH FLOW (1)(2)</b>											
Net cash provided by (used in) operating activities	\$ 48,976	\$ 38,908	\$ 29,149	\$ (33,954)	\$ 83,079	\$ 63,204	\$ 39,357	\$ 35,244	\$ (47,708)	\$ 90,097	\$ 119,769
Changes in other assets and liabilities	(17,314)	(11,386)	(4,356)	58,811	25,755	(37,167)	(8,999)	(11,256)	73,654	16,232	(16,717)
Allowance for doubtful accounts receivable	(886)	(100)	(1,402)	(190)	(2,578)	(700)	(1,525)	(1,904)	(880)	(5,009)	107
Purchases of property and equipment	(7,934)	(7,963)	(10,284)	(12,913)	(39,094)	(8,441)	(4,123)	(4,450)	(6,492)	(23,506)	(14,217)
Payments of acquisition liabilities	(11,350)	(666)	(1,530)	-	(13,546)	(3,850)	(667)	(443)	-	(4,960)	(6,866)
Payments of contingent acquisition liabilities	(4,000)	(592)	-	-	(4,592)	(357)	-	-	(107)	(464)	(3,287)
<b>Free Cash Flow</b>	<b>\$ 7,492</b>	<b>\$ 18,201</b>	<b>\$ 11,577</b>	<b>\$ 11,754</b>	<b>\$ 49,024</b>	<b>\$ 12,689</b>	<b>\$ 24,043</b>	<b>\$ 17,191</b>	<b>\$ 18,467</b>	<b>\$ 72,390</b>	<b>\$ 78,789</b>
<b>LEVERAGE RATIO (1)(2)</b>											
Adjusted EBITDA for prior twelve-month period	\$ 120,942	\$ 120,253	\$ 124,979	\$ 122,285	\$ 120,942	\$ 116,223	\$ 115,838	\$ 110,379	\$ 117,454	\$ 116,223	\$ 124,073
Bank debt	173,743	146,814	171,386	178,734	173,743	109,790	158,017	188,825	120,835	109,790	56,673
Leverage ratio	1.44	1.22	1.37	1.46	1.44	0.94	1.36	1.71	1.03	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	2013
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
All numbers in \$000s except ratios and per share data											
Shares used in computing adjusted per diluted share data (4)	49,007	49,155	49,310	49,413	49,224	49,542	49,827	50,078	50,477	49,976	50,951
Severance expense	\$ 1,151	\$ 283	\$ 3,553	\$ 1,503	\$ 6,490	\$ 1,733	\$ 675	\$ 1,972	\$ 505	\$ 4,885	\$ 4,686
Income tax benefit (9)	(378)	(117)	(1,232)	(520)	(2,247)	(617)	(247)	(758)	(199)	(1,821)	(1,558)
Tax-effected impact of severance expense	\$ 773	\$ 166	\$ 2,321	\$ 983	\$ 4,243	\$ 1,116	\$ 428	\$ 1,214	\$ 306	\$ 3,064	\$ 3,128
Diluted earnings per share impact of severance expense	\$ 0.02	\$ -	\$ 0.05	\$ 0.02	\$ 0.09	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.01	\$ 0.06	\$ 0.06
Other operating (benefit) costs - contingent acquisition liability adjustment, net	\$ (422)	\$ -	\$ 2,308	\$ (14,933)	\$ (13,047)	\$ (554)	\$ (834)	\$ (2,444)	\$ (1,160)	\$ (4,992)	\$ (5,399)
Income tax expense (benefit)(9)(10)(11)	166	-	(907)	(183)	(924)	224	337	985	468	2,014	2,178
Tax-effected impact of other operating (benefit) costs - contingent acquisition liability adjustment, net	\$ (256)	\$ -	\$ 1,401	\$ (15,116)	\$ (13,971)	\$ (330)	\$ (497)	\$ (1,459)	\$ (692)	\$ (2,978)	\$ (3,221)
Diluted earnings per share impact of other operating (benefit) costs - contingent acquisition liability adjustment, net	\$ (0.01)	\$ -	\$ 0.03	\$ (0.31)	\$ (0.28)	\$ (0.01)	\$ (0.01)	\$ (0.03)	\$ (0.01)	\$ (0.06)	\$ (0.06)
Other operating costs - office consolidation, net	\$ 26	\$ -	\$ 1,804	\$ 936	\$ 2,766	\$ 725	\$ -	\$ -	\$ -	\$ 725	\$ 348
Income tax benefit(9)	(11)	-	(729)	(379)	(1,119)	(292)	-	-	-	(292)	(141)
Tax-effected impact of other operating costs - office consolidation, net	\$ 15	\$ -	\$ 1,075	\$ 557	\$ 1,647	\$ 433	\$ -	\$ -	\$ -	\$ 433	\$ 207
Diluted earnings per share impact of other operating costs - office consolidation, net	\$ -	\$ -	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.01	\$ -	\$ -	\$ -	\$ 0.01	\$ -
Other operating costs (benefit) - loss (gain) on disposition of assets	\$ -	\$ 283	\$ -	\$ -	\$ 283	\$ (541)	\$ -	\$ -	\$ -	\$ (541)	\$ (1,715)
Income tax expense(9)(12)	-	-	-	-	-	218	-	-	-	218	692
Tax-effected impact of other operating costs (benefit) - loss (gain) on disposition of assets	\$ -	\$ 283	\$ -	\$ -	\$ 283	\$ (323)	\$ -	\$ -	\$ -	\$ (323)	\$ (1,023)
Diluted earnings per share impact of other operating costs (benefit) - loss (gain) on disposition of assets	\$ -	\$ 0.01	\$ -	\$ -	\$ 0.01	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ (0.02)
Other operating costs - goodwill impairment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,045	\$ -	\$ 122,045	\$ -
Income tax benefit(9)	-	-	-	-	-	-	-	(35,111)	-	(35,111)	-
Tax-effected impact of other operating costs - goodwill impairment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,934	\$ -	\$ 86,934	\$ -
Diluted earnings per share impact of other operating costs - goodwill impairment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.74	\$ -	\$ 1.74	\$ -
Other operating costs - other impairment	\$ -	\$ -	\$ 98	\$ -	\$ 98	\$ 1,139	\$ -	\$ 204	\$ -	\$ 1,343	\$ -
Income tax benefit(9)	-	-	(40)	-	(40)	(459)	-	(82)	-	(541)	-
Tax-effected impact of other operating costs - other impairment	\$ -	\$ -	\$ 58	\$ -	\$ 58	\$ 680	\$ -	\$ 122	\$ -	\$ 802	\$ -
Diluted earnings per share impact of other operating costs - other impairment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ -	\$ 0.02	\$ -
Net Income (Loss) from continuing operations	\$ 13,199	\$ 14,176	\$ 7,827	\$ 25,143	\$ 60,345	\$ 12,321	\$ 16,261	\$ (75,859)	\$ 10,370	\$ (36,907)	\$ 55,112
Tax-effected impact of severance expense	773	166	2,321	983	4,243	1,116	428	1,214	306	3,064	3,128
Tax-effected impact of other operating (benefit) costs - contingent acquisition liability adjustment, net	(256)	-	1,401	(15,116)	(13,971)	(330)	(497)	(1,459)	(692)	(2,978)	(3,221)
Tax-effected impact of other operating costs - office consolidation, net	15	-	1,075	557	1,647	433	-	-	-	433	207
Tax-effected impact of other operating costs (benefit) - loss (gain) on disposition of assets	-	283	-	-	283	(323)	-	-	-	(323)	(1,023)
Tax-effected impact of other operating costs - goodwill impairment	-	-	-	-	-	-	-	86,934	-	86,934	-
Tax-effected impact of other operating costs - other impairment	-	-	58	-	58	680	-	122	-	802	-
Adjusted net income	\$ 13,731	\$ 14,625	\$ 12,682	\$ 11,567	\$ 52,605	\$ 13,897	\$ 16,192	\$ 10,952	\$ 9,984	\$ 51,025	\$ 54,203
Adjusted earnings per share	\$ 0.28	\$ 0.30	\$ 0.26	\$ 0.23	\$ 1.07	\$ 0.28	\$ 0.32	\$ 0.22	\$ 0.20	\$ 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.

### **(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 eDiscovery services, data analytics, business process management services, technology solutions, invoice and insurance claims processing, market research and benchmarking.

(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 - combination of Consulting FTE and Technology, Data & Process FTE defined as follows:

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

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). Hours related to Technology, Data & Process FTE are excluded from average utilization rate.

(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 year ended December 31, 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.