

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

<b>TOTAL COMPANY(1)</b>											
	<b>2016</b>				<b>2016</b>	<b>2015</b>				<b>2015</b>	<b>2014</b>
	<b>Q4</b>	<b>Q3</b>	<b>Q2</b>	<b>Q1</b>	<b>Full Year</b>	<b>Q4</b>	<b>Q3</b>	<b>Q2</b>	<b>Q1</b>	<b>Full Year</b>	<b>Full Year</b>
<b>All numbers in thousands except per share data, DSO, ratios and percentages</b>											
<b>Revenues Before Reimbursements (RBR)</b>	\$ 239,671	\$ 237,115	\$ 238,485	\$ 223,475	\$ 938,746	\$ 211,995	\$ 209,634	\$ 211,023	\$ 201,156	\$ 833,808	\$ 766,552
Y/Y Growth rate	13%	13%	13%	11%	13%	N/A	N/A	N/A	N/A	9%	N/A
Q/Q Growth rate	1%	-1%	7%	5%	N/A	1%	-1%	5%	N/A	N/A	N/A
<b>Reimbursements</b>	26,430	24,294	23,198	21,812	95,734	20,623	20,624	22,416	22,015	85,678	93,065
<b>Total Revenues</b>	266,101	261,409	261,683	245,287	1,034,480	232,618	230,258	233,439	223,171	919,486	859,617
<b>Geographic Revenues as % of Total Revenues</b>											
U.S. Operations	90%	92%	91%	90%	91%	90%	90%	91%	91%	91%	92%
Non U.S. Operations	10%	8%	9%	10%	9%	10%	10%	9%	9%	9%	8%
<b>Cost of Services Before Reimbursable Expenses</b>											
	163,968	156,061	157,966	153,940	631,935	146,195	141,731	145,367	138,601	571,894	519,157
% of RBR	68%	66%	66%	69%	67%	69%	68%	69%	69%	69%	68%
<b>General and Administrative Expenses</b>											
	42,490	42,126	44,507	39,831	168,954	36,100	36,629	39,068	35,665	147,462	136,057
% of RBR	18%	18%	19%	18%	18%	17%	17%	19%	18%	18%	18%
<b>EBITDA (2)</b>											
	32,845	38,448	35,021	29,704	136,018	30,122	30,991	22,517	40,887	124,517	(7,242)
% of RBR	14%	16%	15%	13%	14%	14%	15%	11%	20%	15%	-1%
<b>Adjusted EBITDA (2)</b>											
	34,770	39,807	37,152	30,561	142,290	30,851	31,557	30,141	28,393	120,942	116,223
% of RBR	15%	17%	16%	14%	15%	15%	15%	14%	14%	15%	15%
<b>Operating Income (Loss)</b>											
	22,858	28,535	25,082	20,261	96,736	21,554	22,953	14,357	33,263	92,127	(32,781)
% of RBR	10%	12%	11%	9%	10%	10%	11%	7%	17%	11%	-4%
<b>Net Income (Loss)</b>											
	13,504	17,175	14,777	12,642	58,098	13,199	14,176	7,827	25,143	60,345	(36,398)
<b>Net Income (Loss) from Continuing Operations (3)</b>											
											(36,907)
% of RBR	6%	7%	6%	6%	6%	6%	7%	4%	12%	7%	-5%
Y/Y Growth rate	2%	21%	89%	-50%	-4%	N/A	N/A	N/A	N/A	266%	N/A
Q/Q Growth rate	-21%	16%	17%	-4%	N/A	-7%	81%	-69%	N/A	N/A	N/A
<b>Income from Discontinued Operations, net of tax</b>											
	-	-	-	-	-	-	-	-	-	-	509
<b>Net Income (Loss) Per Diluted Share (EPS)</b>											
	0.28	0.35	0.30	0.26	1.19	0.27	0.29	0.16	0.51	1.23	(0.75)
<b>Net Income (Loss) from Continuing Operations Per Diluted Share (EPS) (3)</b>											
											(0.76)
<b>Income from Discontinued Operations, net of tax Per Diluted Share</b>											
	-	-	-	-	-	-	-	-	-	-	0.01
<b>Adjusted Earnings Per Diluted Share (2)</b>											
	0.30	0.37	0.33	0.27	1.27	0.28	0.30	0.26	0.23	1.07	1.02
<b>Shares used in computing per diluted share data (4)</b>											
	48,618	48,763	48,841	49,031	48,813	49,007	49,155	49,310	49,413	49,224	48,741
<b>Shares used in computing adjusted per diluted share data (5)</b>											
	48,618	48,763	48,841	49,031	48,813	49,007	49,155	49,310	49,413	49,224	49,976
<b>Balance Sheet</b>											
Cash and cash equivalents	8,291	7,044	3,310	3,406	8,291	8,895	4,017	3,854	1,988	8,895	2,648
Accounts receivable, net	261,755	272,254	254,395	230,177	261,755	216,660	221,159	223,717	211,879	216,660	187,652
Days sales outstanding (DSO)	81	87	81	78	81	76	81	80	80	76	69
Bank debt	135,030	161,208	189,757	211,521	135,030	173,743	146,814	171,386	178,734	173,743	109,790
<b>Free Cash Flow (2)</b>											
	7,893	25,456	24,432	20,996	78,777	7,492	18,201	11,577	11,754	49,024	72,390
<b>Share-based compensation expense related to client-service FTE</b>											
	2,174	1,513	2,612	1,495	7,794	1,528	1,512	2,232	1,135	6,407	4,965

SEGMENT INFORMATION (1)											
All numbers in thousands except percentages	2016				2016	2015				2015	2014
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
<b>Business Segment RBR</b>											
<b>Healthcare</b>	\$ 91,679	\$ 91,046	\$ 89,876	\$ 81,667	\$ 354,268	\$ 76,059	\$ 74,500	\$ 74,245	\$ 63,994	\$ 288,798	\$ 223,817
% of Total Company RBR	38%	38%	38%	37%	38%	36%	36%	35%	32%	35%	29%
<b>Energy</b>	31,313	28,436	29,295	26,896	115,940	27,511	26,733	26,153	25,626	106,023	97,667
% of Total Company RBR	13%	12%	12%	12%	12%	13%	13%	12%	13%	13%	13%
<b>Financial Services Advisory and Compliance</b>	38,257	40,265	39,994	33,650	152,166	31,605	28,302	29,509	34,943	124,359	135,498
% of Total Company RBR	16%	17%	17%	15%	16%	15%	14%	14%	17%	15%	18%
<b>Disputes, Forensics &amp; Legal Technology</b>	78,422	77,368	79,320	81,262	316,372	76,820	80,099	81,116	76,593	314,628	309,570
% of Total Company RBR	33%	33%	33%	36%	34%	36%	38%	38%	38%	38%	40%
<b>Total Company</b>	\$ 239,671	\$ 237,115	\$ 238,485	\$ 223,475	\$ 938,746	\$ 211,995	\$ 209,634	\$ 211,023	\$ 201,156	\$ 833,808	\$ 766,552
<b>Business Segment Revenues</b>											
<b>Healthcare</b>	\$ 100,712	\$ 100,033	\$ 98,386	\$ 90,102	\$ 389,233	\$ 83,082	\$ 80,821	\$ 80,652	\$ 69,329	\$ 313,884	\$ 248,095
% of Total Company Revenues	38%	38%	38%	37%	38%	36%	35%	35%	31%	34%	29%
<b>Energy</b>	37,402	32,076	32,855	31,279	133,612	31,785	31,542	30,833	30,331	124,491	115,612
% of Total Company Revenues	14%	12%	13%	13%	13%	14%	14%	13%	14%	14%	13%
<b>Financial Services Advisory and Compliance</b>	44,733	46,391	45,360	36,907	173,391	35,151	31,069	34,439	42,300	142,959	162,637
% of Total Company Revenues	17%	18%	17%	15%	17%	15%	13%	15%	19%	16%	19%
<b>Disputes, Forensics &amp; Legal Technology</b>	83,254	82,909	85,082	86,999	338,244	82,600	86,826	87,515	81,211	338,152	333,273
% of Total Company Revenues	31%	32%	33%	35%	33%	36%	38%	37%	36%	37%	39%
<b>Total Company</b>	\$ 266,101	\$ 261,409	\$ 261,683	\$ 245,287	\$ 1,034,480	\$ 232,618	\$ 230,258	\$ 233,439	\$ 223,171	\$ 919,486	\$ 859,617
<b>Segment Operating Profit</b>											
<b>Healthcare</b>	\$ 30,137	\$ 31,896	\$ 29,362	\$ 23,768	\$ 115,163	\$ 23,796	\$ 24,091	\$ 24,726	\$ 18,256	\$ 90,869	\$ 65,104
% of Segment RBR	33%	35%	33%	29%	33%	31%	32%	33%	29%	31%	29%
<b>Energy</b>	9,185	8,336	8,402	6,714	32,637	8,247	7,698	7,513	7,922	31,380	30,507
% of Segment RBR	29%	29%	29%	25%	28%	30%	29%	29%	31%	30%	31%
<b>Financial Services Advisory and Compliance</b>	14,765	17,682	17,511	13,506	63,464	12,476	10,383	11,201	15,070	49,130	58,929
% of Segment RBR	39%	44%	44%	40%	42%	39%	37%	38%	43%	40%	43%
<b>Disputes, Forensics &amp; Legal Technology</b>	24,913	26,099	28,963	28,710	108,685	24,014	28,445	25,721	24,269	102,449	104,466
% of Segment RBR	32%	34%	37%	35%	34%	31%	36%	32%	32%	33%	34%
<b>Total Company</b>	\$ 79,000	\$ 84,013	\$ 84,238	\$ 72,698	\$ 319,949	\$ 68,533	\$ 70,617	\$ 69,161	\$ 65,517	\$ 273,828	\$ 259,006
% of Total Company RBR	33%	35%	35%	33%	34%	32%	34%	33%	33%	33%	34%
<b>OTHER INFORMATION</b>											
<b>Technology, Data &amp; Process RBR (6)</b>	\$ 47,148	\$ 42,996	\$ 43,019	\$ 45,520	\$ 178,683	\$ 46,699	\$ 47,033	\$ 47,864	\$ 43,943	\$ 185,539	\$ 138,220
% of Total Company RBR	20%	18%	18%	20%	19%	22%	22%	23%	22%	22%	18%

METRIC INFORMATION (1)											
	2016				2016	2015				2015	2014
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
<b>Average Client-Service Full-Time Equivalent (FTE) Headcount (6)(7)</b>											
<b>Healthcare</b>											
Consulting	621	601	570	556	587	453	443	437	439	443	443
Technology, Data & Process	2,423	2,367	2,495	2,581	2,466	2,629	2,536	2,420	1,562	2,287	688
<b>Total Client-Service FTE</b>	<b>3,044</b>	<b>2,968</b>	<b>3,065</b>	<b>3,137</b>	<b>3,053</b>	<b>3,082</b>	<b>2,979</b>	<b>2,857</b>	<b>2,001</b>	<b>2,730</b>	<b>1,131</b>
<b>Energy</b>											
Consulting	438	344	356	370	377	367	349	333	329	344	330
Technology, Data & Process	62	63	62	62	62	66	64	65	66	65	52
<b>Total Client-Service FTE</b>	<b>500</b>	<b>407</b>	<b>418</b>	<b>432</b>	<b>439</b>	<b>433</b>	<b>413</b>	<b>398</b>	<b>395</b>	<b>409</b>	<b>382</b>
<b>Financial Services Advisory and Compliance</b>											
Consulting	321	314	305	291	308	286	290	295	302	293	273
<b>Total Client-Service FTE</b>	<b>321</b>	<b>314</b>	<b>305</b>	<b>291</b>	<b>308</b>	<b>286</b>	<b>290</b>	<b>295</b>	<b>302</b>	<b>293</b>	<b>273</b>
<b>Disputes, Forensics &amp; Legal Technology</b>											
Consulting	494	486	481	489	488	485	481	483	500	487	519
Technology, Data & Process	196	189	191	193	192	206	210	213	210	210	199
<b>Total Client-Service FTE</b>	<b>690</b>	<b>675</b>	<b>672</b>	<b>682</b>	<b>680</b>	<b>691</b>	<b>691</b>	<b>696</b>	<b>710</b>	<b>697</b>	<b>718</b>
<b>Total Company</b>											
Consulting	1,874	1,746	1,712	1,706	1,760	1,591	1,562	1,548	1,571	1,568	1,565
Technology, Data & Process	2,681	2,620	2,747	2,837	2,721	2,901	2,809	2,698	1,838	2,562	939
<b>Total Client-Service FTE</b>	<b>4,555</b>	<b>4,366</b>	<b>4,459</b>	<b>4,543</b>	<b>4,481</b>	<b>4,492</b>	<b>4,371</b>	<b>4,246</b>	<b>3,409</b>	<b>4,130</b>	<b>2,504</b>
<b>Average Bill Rate (6)(8)</b>											
Healthcare	272	270	292	264	271	277	269	286	262	274	258
Energy	197	207	210	203	205	200	200	203	197	199	191
Financial Services Advisory and Compliance	295	313	316	288	301	280	284	273	274	275	275
Disputes, Forensics & Legal Technology	360	367	375	380	371	374	373	379	367	373	368
<b>Total Company</b>	<b>281</b>	<b>293</b>	<b>303</b>	<b>291</b>	<b>291</b>	<b>290</b>	<b>289</b>	<b>294</b>	<b>284</b>	<b>288</b>	<b>282</b>
<b>Average Utilization (based on 1,850 hrs) (6)(9)</b>											
Healthcare	78%	75%	77%	77%	77%	76%	77%	76%	74%	76%	75%
Energy	70%	72%	74%	72%	72%	71%	73%	75%	76%	74%	74%
Financial Services Advisory and Compliance	74%	76%	80%	81%	78%	77%	69%	75%	84%	76%	80%
Disputes, Forensics & Legal Technology	68%	72%	75%	78%	73%	74%	76%	75%	74%	75%	71%
<b>Total Company</b>	<b>73%</b>	<b>74%</b>	<b>76%</b>	<b>77%</b>	<b>75%</b>	<b>75%</b>	<b>74%</b>	<b>75%</b>	<b>76%</b>	<b>75%</b>	<b>75%</b>
<b>Period End FTE Employees (6)(7)</b>											
Consulting	1,908	1,791	1,716	1,711	1,908	1,677	1,588	1,541	1,568	1,677	1,573
Technology, Data & Process	2,753	2,620	2,642	2,812	2,753	2,897	2,843	2,701	2,700	2,897	1,201
Non-billable	895	848	842	822	895	755	735	709	693	755	608
<b>Total Company</b>	<b>5,556</b>	<b>5,259</b>	<b>5,200</b>	<b>5,345</b>	<b>5,556</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>

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

**EBITDA AND ADJUSTED EBITDA (1)(2)**

	2016				2016	2015				2015	2014
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
<b>All numbers in thousands except ratios and percentages</b>											
<b>Net income (loss)</b>	\$ 13,504	\$ 17,175	\$ 14,777	\$ 12,642	\$ 58,098	\$ 13,199	\$ 14,176	\$ 7,827	\$ 25,143	\$ 60,345	\$ (36,398)
Income from discontinued operations	-	-	-	-	-	-	-	-	-	-	(509)
Interest expense	1,236	1,310	1,429	1,260	5,235	928	1,018	1,238	1,732	4,916	5,918
Interest income	(31)	(35)	(36)	(39)	(141)	(72)	(77)	(46)	(55)	(250)	(274)
Other (income) expense, net	(635)	(350)	(444)	(340)	(1,769)	(212)	(328)	176	(328)	(692)	(167)
Income tax expense (benefit)	8,784	10,435	9,356	6,738	35,313	7,711	8,164	5,162	6,771	27,808	(1,351)
Depreciation expense	7,197	7,008	7,015	6,522	27,742	6,579	5,954	5,724	5,355	23,612	19,580
Accelerated depreciation - office consolidation (included in other operating costs - office consolidation, net)	-	-	33	-	33	26	-	139	-	165	-
Amortization expense	2,790	2,905	2,891	2,921	11,507	1,963	2,084	2,297	2,269	8,613	5,959
<b>EBITDA</b>	<b>32,845</b>	<b>38,448</b>	<b>35,021</b>	<b>29,704</b>	<b>136,018</b>	<b>30,122</b>	<b>30,991</b>	<b>22,517</b>	<b>40,887</b>	<b>124,517</b>	<b>(7,242)</b>
<b>Add:</b>											
<b>Severance expense</b>	1,557	879	1,140	857	4,433	1,151	283	3,553	1,503	6,490	4,885
<b>Other operating costs (benefit):</b>											
Contingent acquisition liability adjustments, net	-	480	850	-	1,330	(422)	-	2,308	(14,933)	(13,047)	(4,992)
Office consolidation, net (excluding accelerated depreciation - office consolidation, above)	368	-	141	-	509	-	-	1,665	936	2,601	725
Loss (gain) on disposition of assets	-	-	-	-	-	-	283	-	-	283	(541)
Goodwill impairment	-	-	-	-	-	-	-	-	-	-	122,045
Other impairment	-	-	-	-	-	-	-	98	-	98	1,343
<b>Adjusted EBITDA</b>	<b>34,770</b>	<b>39,807</b>	<b>37,152</b>	<b>30,561</b>	<b>142,290</b>	<b>30,851</b>	<b>31,557</b>	<b>30,141</b>	<b>28,393</b>	<b>120,942</b>	<b>116,223</b>
<b>General and administrative expenses</b>	42,490	42,126	44,507	39,831	168,954	36,100	36,629	39,068	35,665	147,462	136,057
<b>Long term compensation expense related to client-service personnel (including share-based compensation)</b>	3,297	2,959	3,719	3,163	13,138	2,733	2,714	3,505	2,962	11,914	11,611
<b>Severance expense added above</b>	(1,557)	(879)	(1,140)	(857)	(4,433)	(1,151)	(283)	(3,553)	(1,503)	(6,490)	(4,885)
<b>Total Segment Operating Profit</b>	<b>\$ 79,000</b>	<b>\$ 84,013</b>	<b>\$ 84,238</b>	<b>\$ 72,698</b>	<b>\$ 319,949</b>	<b>\$ 68,533</b>	<b>\$ 70,617</b>	<b>\$ 69,161</b>	<b>\$ 65,517</b>	<b>\$ 273,828</b>	<b>\$ 259,006</b>
<b>FREE CASH FLOW (1)(2)</b>											
<b>Net cash provided by (used in) operating activities</b>	\$ 54,396	\$ 47,976	\$ 34,212	\$ (26,557)	\$ 110,027	\$ 48,976	\$ 38,908	\$ 29,149	\$ (33,954)	\$ 83,079	\$ 90,097
<b>Changes in other assets and liabilities</b>	(29,493)	(15,190)	(1,291)	54,197	8,223	(17,314)	(11,386)	(4,356)	58,811	25,755	16,232
<b>Allowance for doubtful accounts receivable</b>	(1,809)	(2,459)	(2,911)	(1,636)	(8,815)	(886)	(100)	(1,402)	(190)	(2,578)	(5,009)
<b>Purchases of property and equipment</b>	(15,201)	(3,425)	(5,080)	(4,959)	(28,665)	(7,934)	(7,963)	(10,284)	(12,913)	(39,094)	(23,506)
<b>Payments of acquisition liabilities</b>	-	(667)	(498)	-	(1,165)	(11,350)	(666)	(1,530)	-	(13,546)	(4,960)
<b>Payments of contingent acquisition liabilities</b>	-	(779)	-	(49)	(828)	(4,000)	(592)	-	-	(4,592)	(464)
<b>Free Cash Flow</b>	<b>\$ 7,893</b>	<b>\$ 25,456</b>	<b>\$ 24,432</b>	<b>\$ 20,996</b>	<b>\$ 78,777</b>	<b>\$ 7,492</b>	<b>\$ 18,201</b>	<b>\$ 11,577</b>	<b>\$ 11,754</b>	<b>\$ 49,024</b>	<b>\$ 72,390</b>
<b>LEVERAGE RATIO (1)(2)</b>											
<b>Adjusted EBITDA for prior twelve-month period</b>	\$ 142,290	\$ 138,371	\$ 130,121	\$ 123,110	\$ 142,290	\$ 120,942	\$ 120,253	\$ 124,979	\$ 122,285	\$ 120,942	\$ 116,223
<b>Bank debt</b>	135,030	161,208	189,757	211,521	135,030	173,743	146,814	171,386	178,734	173,743	109,790
<b>Leverage ratio</b>	0.95	1.17	1.46	1.72	0.95	1.44	1.22	1.37	1.46	1.44	0.94
<b>ORGANIC GROWTH (1)(2)</b>											
<b>Revenues Before Reimbursements</b>	\$ 239,671	\$ 237,115	\$ 238,485	\$ 223,475	\$ 938,746	\$ 211,995	\$ 209,634	\$ 211,023	\$ 201,156	\$ 833,808	
<b>Pro forma acquisition adjustment</b>	1,782	473	-	-	20,367	12,219	7,077	6,350	7,626	50,502	
<b>Currency impact</b>	2,226	1,794	714	1,026	6,157	-	-	-	-	-	
<b>Pro forma RBR</b>	\$ 243,679	\$ 239,382	\$ 239,199	\$ 224,501	\$ 965,270	\$ 224,214	\$ 216,711	\$ 217,373	\$ 208,782	\$ 884,310	
<b>Y/Y Organic growth rate</b>	8.7%	10.5%	10.0%	7.5%	9.2%	N/A	N/A	N/A	N/A		

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

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

	2016				2016	2015				2015	2014
	Q4	Q3	Q2	Q1	Full Year	Q4	Q3	Q2	Q1	Full Year	Full Year
<b>All numbers in thousands except per share data</b>											
<b>Shares used in computing adjusted per diluted share data (5)</b>	48,618	48,763	48,841	49,031	48,813	49,007	49,155	49,310	49,413	49,224	49,976
<b>Severance expense</b>	\$ 1,557	\$ 879	\$ 1,140	\$ 857	\$ 4,433	\$ 1,151	\$ 283	\$ 3,553	\$ 1,503	\$ 6,490	\$ 4,885
Income tax benefit (10)	(594)	(288)	(430)	(310)	(1,622)	(378)	(117)	(1,232)	(520)	(2,247)	(1,821)
<b>Tax-effected impact of severance expense</b>	\$ 963	\$ 591	\$ 710	\$ 547	\$ 2,811	\$ 773	\$ 166	\$ 2,321	\$ 983	\$ 4,243	\$ 3,064
<b>Diluted earnings per share impact of severance expense</b>	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.06	\$ 0.02	\$ -	\$ 0.05	\$ 0.02	\$ 0.09	\$ 0.06
<b>Other operating (benefit) costs - contingent acquisition liability adjustment, net</b>	\$ -	\$ 480	\$ 850	\$ -	\$ 1,330	\$ (422)	\$ -	\$ 2,308	\$ (14,933)	\$ (13,047)	\$ (4,992)
Income tax expense (benefit)(10)(11)(12)	-	(193)	(341)	-	(534)	166	-	(907)	(183)	(924)	2,014
<b>Tax-effected impact of other operating (benefit) costs - contingent acquisition liability adjustment, net</b>	\$ -	\$ 287	\$ 509	\$ -	\$ 796	\$ (256)	\$ -	\$ 1,401	\$ (15,116)	\$ (13,971)	\$ (2,978)
<b>Diluted earnings per share impact of other operating (benefit) costs - contingent acquisition liability adjustment, net</b>	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.02	\$ (0.01)	\$ -	\$ 0.03	\$ (0.31)	\$ (0.28)	\$ (0.06)
<b>Other operating costs - office consolidation, net</b>	\$ 368	\$ -	\$ 174	\$ -	\$ 542	\$ 26	\$ -	\$ 1,804	\$ 936	\$ 2,766	\$ 725
Income tax benefit(10)	(147)	-	(70)	-	(217)	(11)	-	(729)	(379)	(1,119)	(292)
<b>Tax-effected impact of other operating costs - office consolidation, net</b>	\$ 221	\$ -	\$ 104	\$ -	\$ 325	\$ 15	\$ -	\$ 1,075	\$ 557	\$ 1,647	\$ 433
<b>Diluted earnings per share impact of other operating costs - office consolidation, net</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.01
<b>Other operating costs (benefit) - loss (gain) on disposition of assets</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283	\$ -	\$ -	\$ 283	\$ (541)
Income tax expense(10)(13)	-	-	-	-	-	-	-	-	-	-	218
<b>Tax-effected impact of other operating costs (benefit) - loss (gain) on disposition of assets</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283	\$ -	\$ -	\$ 283	\$ (323)
<b>Diluted earnings per share impact of other operating costs (benefit) - loss (gain) on disposition of assets</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ 0.01	\$ (0.01)
<b>Other operating costs - goodwill impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,045
Income tax benefit(10)	-	-	-	-	-	-	-	-	-	-	(35,111)
<b>Tax-effected impact of other operating costs - goodwill impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,934
<b>Diluted earnings per share impact of other operating costs - goodwill impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.74
<b>Other operating costs - other impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98	\$ -	\$ 98	\$ 1,343
Income tax benefit(10)	-	-	-	-	-	-	-	(40)	-	(40)	(541)
<b>Tax-effected impact of other operating costs - other impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ 58	\$ 802
<b>Diluted earnings per share impact of other operating costs - other impairment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.02
<b>Net Income (Loss) from continuing operations</b>	\$ 13,504	\$ 17,175	\$ 14,777	\$ 12,642	\$ 58,098	\$ 13,199	\$ 14,176	\$ 7,827	\$ 25,143	\$ 60,345	\$ (36,907)
<b>Tax-effected impact of severance expense</b>	963	591	710	547	2,811	773	166	2,321	983	4,243	3,064
<b>Tax-effected impact of other operating (benefit) costs - contingent acquisition liability adjustment, net</b>	-	287	509	-	796	(256)	-	1,401	(15,116)	(13,971)	(2,978)
<b>Tax-effected impact of other operating costs - office consolidation, net</b>	221	-	104	-	325	15	-	1,075	557	1,647	433
<b>Tax-effected impact of other operating costs (benefit) - loss (gain) on disposition of assets</b>	-	-	-	-	-	-	283	-	-	283	(323)
<b>Tax-effected impact of other operating costs - goodwill impairment</b>	-	-	-	-	-	-	-	-	-	-	86,934
<b>Tax-effected impact of other operating costs - other impairment</b>	-	-	-	-	-	-	-	58	-	58	802
<b>Adjusted net income</b>	\$ 14,688	\$ 18,053	\$ 16,100	\$ 13,189	\$ 62,030	\$ 13,731	\$ 14,625	\$ 12,682	\$ 11,567	\$ 52,605	\$ 51,025
<b>Adjusted earnings per share</b>	\$ 0.30	\$ 0.37	\$ 0.33	\$ 0.27	\$ 1.27	\$ 0.28	\$ 0.30	\$ 0.26	\$ 0.23	\$ 1.07	\$ 1.02

**\*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.

**Organic Growth**

Organic growth represents revenues before reimbursements adjusted to include the impact of our acquisitions as if we owned them from the beginning of each comparable period and adjusted to exclude the impact of foreign currency exchange rate fluctuations. Management believes that organic growth reflects the growth of our existing business and is, therefore, useful in analyzing the Company's financial condition and results of operations.

(3) The year ended December 31, 2014 is the only period presented that was impacted by discontinued operations.

(4) For the year ended December 31, 2014, the Company reported a net loss. For that period, 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.

(5) 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.

(6) Technology, Data & Process businesses are comprised of technology enabled professional services, including business process management services and data analytics, legal technology solutions and data services and insurance claims processing, market research and benchmarking businesses.

(7) 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 (6) and are not included in average bill rate and average utilization metrics (see note (8) and (9) below); and

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

(8) 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.

(9) 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.

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

(11) A portion of the deferred contingent acquisition liability adjustment for the year ended December 31, 2015 was non-taxable in nature.

(12) 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.

(13) 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.