Reconciliation of Non-GAAP Items (Unaudited)

(in thousands)	Three Months Ended December 31, 2017	Three Months Ended December 31, 2016	Three Months Ended September 30, 2017	Twelve Months Ended December 31, 2017	Twelve Months Ended December 31, 2016
Revenue					
Nurse and allied solutions	321,360	307,898	302,933	1,238,543	1,185,095
Locum tenens solutions	108,142	103,822	111,415	430,615	424,242
Other workforce solutions	79,574	76,138	80,058	319,296	292,888
	509,076	487,858	494,406	1,988,454	1,902,225
Segment operating income (1)					
Nurse and allied solutions	48,154	43,262	40,807	182,792	161,779
Locum tenens solutions	12,394	15,123	14,438	51,422	58,757
Other workforce solutions	19,366	21,139	19,890	81,154	77,450
	79,914	79,524	75,135	315,368	297,986
Unallocated corporate overhead	15,545	18,649	13,438	58,954	61,109
Adjusted EBITDA (2)	64,369	60,875	61,697	256,414	236,877
Adjusted EBITDA margin (3)	12.6%	12.5%	12.5%	12.9%	12.5%
Depreciation and amortization	8,520	7,732	8,132	32,279	29,620
Share-based compensation	2,517	2,604	2,477	10,237	11,399
Acquisition and integration costs	135	778	260	1,458	4,226
Income from operations	53,197	49,761	50,828	212,440	191,632
Operating margin (4)	10.4%	10.2%	10.3%	10.7%	10.1%
Interest expense, net, and other	4,782	6,400	4,837	19,677	15,465
Income before income taxes	48,415	43,361	45,991	192,763	176,167
Income tax expense	7,248	17,010	17,863	60,205	70,329
Net income	41,167	26,351	28,128	132,558	105,838

Reconciliation of Non-GAAP Items (Unaudited)

Continued from page 1

	Three Months Ended			Twelve Months Ended	
	December 31,		September 30,	December 31,	
	2017	2016	2017	2017	2016
GAAP diluted net income per share (EPS)	$0.84	$0.54	$0.57	$2.68	$2.15
Adjustments:					
Amortization of intangible assets	0.10	0.10	0.09	0.38	0.37
Acquisition and integration costs	0.00	0.01	0.01	0.03	0.09
Debt financing related costs	0.00	0.02	0.00	0.00	0.02
Tax effect of above adjustments	(0.04)	(0.05)	(0.04)	(0.16)	(0.19)
Tax law effect on deferred taxes [(5)]	(0.27)	0.00	0.00	(0.26)	0.00
Excess tax benefits [(5)]	0.00	0.00	0.00	(0.11)	0.00
Adjusted diluted EPS [(6)]	$0.63	$0.62	$0.63	$2.56	$2.44

Reconciliation of Non-GAAP Items (Unaudited)

(1) **Segment operating income** represents net income plus interest expense (net of interest income) and other, income tax expense, depreciation and amortization, unallocated corporate overhead, acquisition and integration costs and share-based compensation.

(2) **Adjusted EBITDA** represents net income plus interest expense (net of interest income) and other, income tax expense, depreciation and amortization, acquisition and integration costs and share-based compensation. Management believes that adjusted EBITDA provides an effective measure of the Company's results, as it excludes certain items that management believes are not indicative of the Company's operating performance and is a measure used in the Company's credit agreement and the indenture governing our 5.125% Senior Notes due 2024. Adjusted EBITDA is not intended to represent cash flows for the period, nor has it been presented as an alternative to income from operations or net income as an indicator of operating performance. Although management believes that some of the items excluded from adjusted EBITDA are not indicative of the Company's operating performance, these items do impact the statement of comprehensive income, and management therefore utilizes adjusted EBITDA as an operating performance measure in conjunction with GAAP measures such as net income.

(3) **Adjusted EBITDA margin** represents adjusted EBITDA divided by revenue.

(4) **Operating margin** represents income from operations divided by revenue.

(5) The consolidated effective tax rate for the three and twelve months ended December 31, 2017 was favorably affected by the recording of excess tax benefits relating to equity awards vested and exercised during the period. As a result of the adoption of a new accounting pronouncement on January 1, 2017, we no longer record excess tax benefits as an increase to additional paid-in capital, but record such excess tax benefits on a prospective basis as a reduction of income tax expense, which amounted to $68,000 and $5,449,000 for the three and twelve months ended December 31, 2017, respectively. The magnitude of the impact of excess tax benefits generated in the future, which may be favorable or unfavorable, is dependent upon the Company's future grants of share-based compensation, the Company's future stock price on the date awards vest or exercise in relation to the fair value of the awards on the grant date or the exercise behavior of the Company's stock appreciation rights holders. Since these favorable tax benefits are largely unrelated to our current year's income before taxes and is unrepresentative of our normal effective tax rate, we excluded their impact on adjusted diluted EPS for the three and twelve months ended December 31, 2017. In addition, during the quarter ended December 31, 2017, we recorded a discrete net tax benefit of $14,039,000 and a discrete tax expense of $1,000,000 from a remeasurement of our deferred tax assets and liabilities related to the impact of the Tax Cuts and Jobs Act and prior period share based awards, respectively. We excluded these non-cash items from adjusted diluted EPS for the three and twelve months ended December 31, 2017 as they were unrelated to our current year's income before taxes.

(6) **Adjusted diluted EPS** represents GAAP diluted EPS excluding the impact of (A) amortization of intangible assets, (B) acquisition and integration costs, (C) deferred financing costs, (D) tax effect, if any, of the foregoing adjustments, (E) excess tax benefits relating to equity awards vested and exercised since January 1, 2017, and (F) discrete tax benefit from the Tax Cuts and Jobs Act's corporate rate reduction on the Company's deferred tax assets and liabilities and discrete tax expense from prior period share-based awards. Management included this non-GAAP measure to provide investors and prospective investors with an alternative method for assessing the Company's operating results in a manner that is focused on its operating performance and to provide a more consistent basis for comparison between periods. However, investors and prospective investors should note that this non-GAAP measure involves judgment by management (in particular, judgment as to what is classified as a special item to be excluded from adjusted diluted EPS). Although management believes the items excluded from adjusted diluted EPS are not indicative of the Company's operating performance, these items do impact the statement of comprehensive income, and management therefore utilizes adjusted diluted EPS as an operating performance measure in conjunction with GAAP measures such as GAAP diluted EPS.

Reconciliation of Guidance Adjusted EBITDA Margin to Guidance Operating Margin

	Three Months Ending March 31, 2018		
	Low[1]		High[1]
Adjusted EBITDA margin	12.5%		13.0%
Deduct:			
Share-based compensation		0.6%	
EBITDA margin	11.9%		12.4%
Depreciation and amortization		1.5%	
Operating margin	10.4%		10.9%

(1) Guidance percentage metrics are approximate.