

Willdan Group, Inc. and Subsidiaries

Reconciliation of GAAP Revenue and "Revenue, Net of Subcontractor Services and Other Direct Costs"

(Non-GAAP Measure)

	<u>Three Months Ended</u>		<u>Year Ended</u>	
	December 30, 2016	January 1, 2016	December 30, 2016	January 1, 2016
Contract revenue	\$ 57,425,000	31,522,000	\$ 208,941,000	135,103,000
Subcontract or services and other direct costs	29,075,000	10,488,000	104,236,000	50,200,000
Revenue, net of subcontractor services and other direct costs	\$ 28,350,000	\$ 21,034,000	\$ 104,705,000	\$ 84,903,000