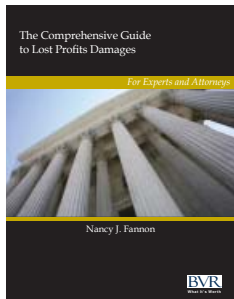


*The Comprehensive Guide to*  
*Lost Profits Damages*  
*For Experts and Attorneys*

**Edited by: Nancy J. Fannon**

**A Business Valuation Resources/ BVR Legal Special Guide**



**Edited by**  
**Nancy J. Fannon**  
**With Contributions by:**

- Jonathan Dunitz, Esq.
- Michael Crain, ASA, CPA, CFE
- Robert Gray, CPA, ABV, CFF, CFE
- James O'Brien, CPA
- Thomas Burrage, CPA, ABV, CVA, CFF
- Michael Kaplan, CPA, CVA, CFFA
- Richard Bero, CPA, ABV, CVA
- Richard Hoffman, CPA, ABV
- Stephen D. Bowden, CPA
- Mark O. Dietrich, CPA, ABV
- Patrick McGeehin, CPA
- Daniel Johnson, Esq.
- Timothy York, CPA, ABV
- Colin Johns, CPA, CFF, CFE, CA
- Greg McKinnon, CPA, CMA
- Professor Robert M. Lloyd

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## The Comprehensive Guide to Lost Profits Damages For Experts and Attorneys

The comprehensive body of knowledge for lost profits damages is brought together in one complete guide, providing an invaluable resource for attorneys and financial experts alike. Extracted from the rich body of lost profits damages case law, this hands-on reference book provides a thorough review of issues relevant to the damage calculation including standards, discovery, evidence, and methodology.

### The Guide covers a range of topics including:

- *Daubert* and other motions to exclude financial experts in lost profits cases by federal jurisdiction and by state. This comprehensive analysis, provided by Jonathan Dunitz, Esq., is an extremely valuable contribution to attorneys and experts seeking to gain insight into what the courts require to meet the bar of "relevance and reliability" in making their damage claims
- Comprehensive discussion of methodology for lost profits damages, including what is required for evidence to support the damage claim; case law provides guidance and insight to methods, lost business versus lost profits, length of damage claim, discount rates, and a host of other issues surrounding the lost profit calculations.
- An overview of the U.S. Court system, from initiation of a claim through discovery and appeal—valuable for experts who must know the rules within which they must operate in his area.
- An extensive chapter on the rules of evidence and discovery, and a comprehensive overview of case law and the rules relating to spoliation of evidence.

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- ASA (American Society of Appraisers)
- IBA (Institute of Business Appraisers)
- NACVA (National Association of Certified Valuation Analysts)
- CFA Institute (Certified Financial Analyst)
- Association of Certified Fraud Examiners
- NAFE (National Association of Forensic Economists)
- CICBV (Canadian Institute of Chartered Business Valuators)
- CICA (Canadian Institute of Chartered Accountants)
  
- American Institute of Certified Public Accountants Litigation Services and Applicable Professional Standards: Decision Tree to Determine the Application of Professional Standards (reprinted with permission)                      **Appendix B**
  
- American Institute of Certified Public Accountants Litigation Services and Applicable Professional Standards: Comparison of AICPA Professional Standards and Federal Rule of Evidence Rule 702 (reprinted with permission)                      **Appendix C**

#### **Links to requirements for certifications, by organization                      Appendix D**

- AICPA (American Institute of Certified Public Accountants)



- CPA (Certified Public Accountant) (certification issued by state regulators)
- ABV (Accredited in Business Valuation)
- CFF (Certified in Financial Forensics)
- ASA (American Society of Appraisers)
  - AM (Accredited Member)
  - ASA (Accredited Senior Appraiser)
- IBA (Institute of Business Appraisers)
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- NACVA (National Association of Certified Valuation Analysts)
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Federal Rules of Evidence pertaining to Expert Testimony  
 Federal Rules of Civil Procedure pertaining to Expert Testimony

**Appendix E**  
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**Selected Readings:**

Proving Lost Profits after *Daubert*: Five Questions Every Court Should Ask Before Admitting Expert Testimony, Robert M. Lloyd

**Appendix G**

**Links to Litigation Studies**

- Interim Report on the Joint Project of The American College of Trial Lawyers Task Force on Discovery and The Institute for the Advancement of the American Legal System, August 1, 2008, American College of Trial Lawyers
- “Judicial Business of the U.S. Courts 2007”
- 2000-2007 Financial Expert Witness *Daubert* Challenge Study by PricewaterhouseCooper (PwC)

**Appendix H**

**Case Law Abstracts:**

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**Searchable CD of all significant cited cases—full text and summary abstracts of the opinions**

**Enclosed**