



**NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS**

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**NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY***  
**JUNE 2—5, 2010 THE FONTAINEBLEAU MIAMI BEACH MIAMI BEACH, FL USA**

**Track:** Litigation Consulting

**Session Date / Time:** Friday, June 4, 2010 / 2:05pm – 3:45pm

**Session Title:** *Lost Profits: Help Demonstrate Causation and Prove Damages with Statistical Analysis Using Microsoft Excel Tools and Functions*

**Session Summary:** Presentation will illustrate 1) interrupted time series analysis, 2) the use of regression analysis for sales forecasting, 3) the use of categorical variables in sales forecasting; and 4) the use of Excel's Solver function for optimization procedures in forecasting. Accounting for unusual events in a company's sales history The use of interrupted time series to account for interventions The development of seasonal indices to account for seasonal sales patterns The development of a time series analysis forecast The development of cross-sectional sales forecast How to determine fixed and variable costs for a lost profits calculation.

**CPE Hours / Fields of Study:** Two (2) hours / Statistics (ST)

**Presenter Bio:**



**Mark G. Filler**, CPA/ABV, CBA, AM, CVA leads Filler & Associates' Litigation and Claims Support practice in Portland, Maine. Aside from his practical experience developed over the last 42 years, from 1986 to 1994 Mr. Filler taught the Dale Carnegie Management Seminar some 17 times to over 250 local business owners and managers. During the past twenty years Mr. Filler has performed business valuations pursuant to divorces, shareholder disagreements, and ESOPs. He has also calculated commercial damage assessments and business interruption losses, assisted in arson and embezzlement investigations, provided testimony in accountants' malpractice lawsuits, and measured damages for lost profits in personal injury cases as well as wrongful discharge and death cases, among others. Mr. Filler has testified 100 times at depositions, references, arbitrations or trials at both the State and Federal level.