

[Expert Name]
[Expert Title/Credentials]
[Company Name]
[Address]
[City, State, Zip Code]
[Phone Number]
[Email Address]

[Date]

[Attorney Name]
[Law Firm Name]
[Address]
[City, State, Zip Code]

RE: [Case Name / Case Number] - Expert Report on Loss of Profits

Dear [Attorney Name],

I have been retained by [Law Firm/Client Name] to provide an independent expert opinion regarding the economic damages and loss of profits sustained by [Plaintiff Name] as a result of [Description of Breach/Incident].

1. Qualifications

I am a [Credential, e.g., CPA/CVA/Forensic Accountant] with [Number] years of experience in financial analysis and economic damage quantification. My Curriculum Vitae is attached as Appendix A.

2. Scope of Engagement

The objective of this analysis is to calculate the "but-for" profits-the net profits [Plaintiff] would have earned had the alleged actions not occurred-compared to the actual profits earned during the damage period of [Start Date] to [End Date].

3. Methodology

I utilized the [Methodology Name, e.g., Before-and-After Method / Yardstick Method / Projections Method]. This approach involved:

- Analysis of historical financial statements (Income Statements, Tax Returns).
- Review of industry growth trends and market conditions.
- Adjustment for variable costs and incremental expenses.
- Discounting future lost profits to present value using a rate of [Percentage]%.

4. Findings and Calculations

Based on the data reviewed, it is my professional opinion that [Plaintiff] suffered the following losses:

- Lost Gross Revenue: \$[Amount]
- Avoided Expenses: \$[Amount]
- **Total Net Lost Profits: \$[Amount]**

5. Expert Declaration

I confirm that the opinions expressed in this report are based on reliable financial principles and sufficient facts or data. I reserve the right to supplement this report should further information become available.

Sincerely,

[Signature]

[Expert Name]