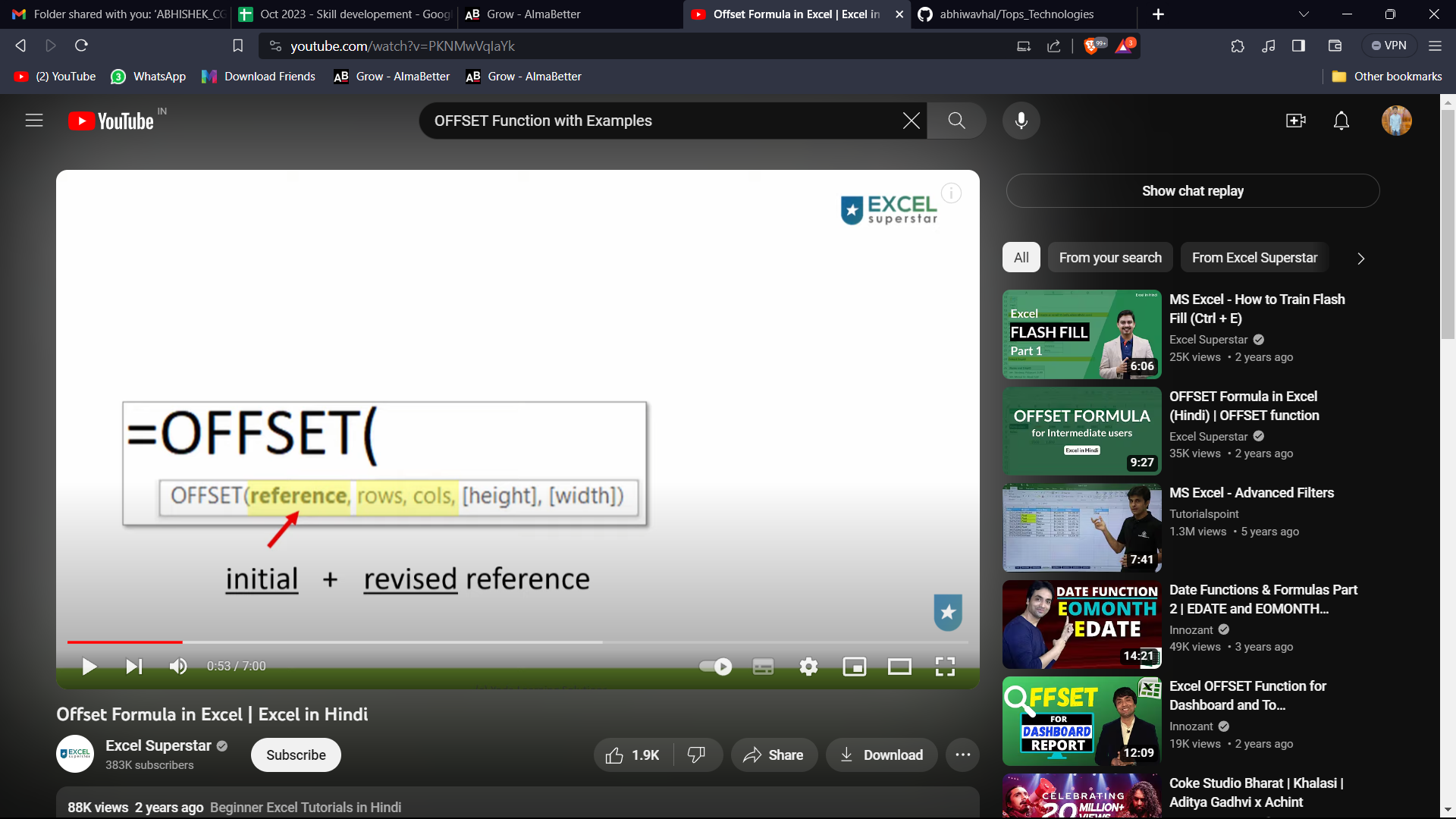
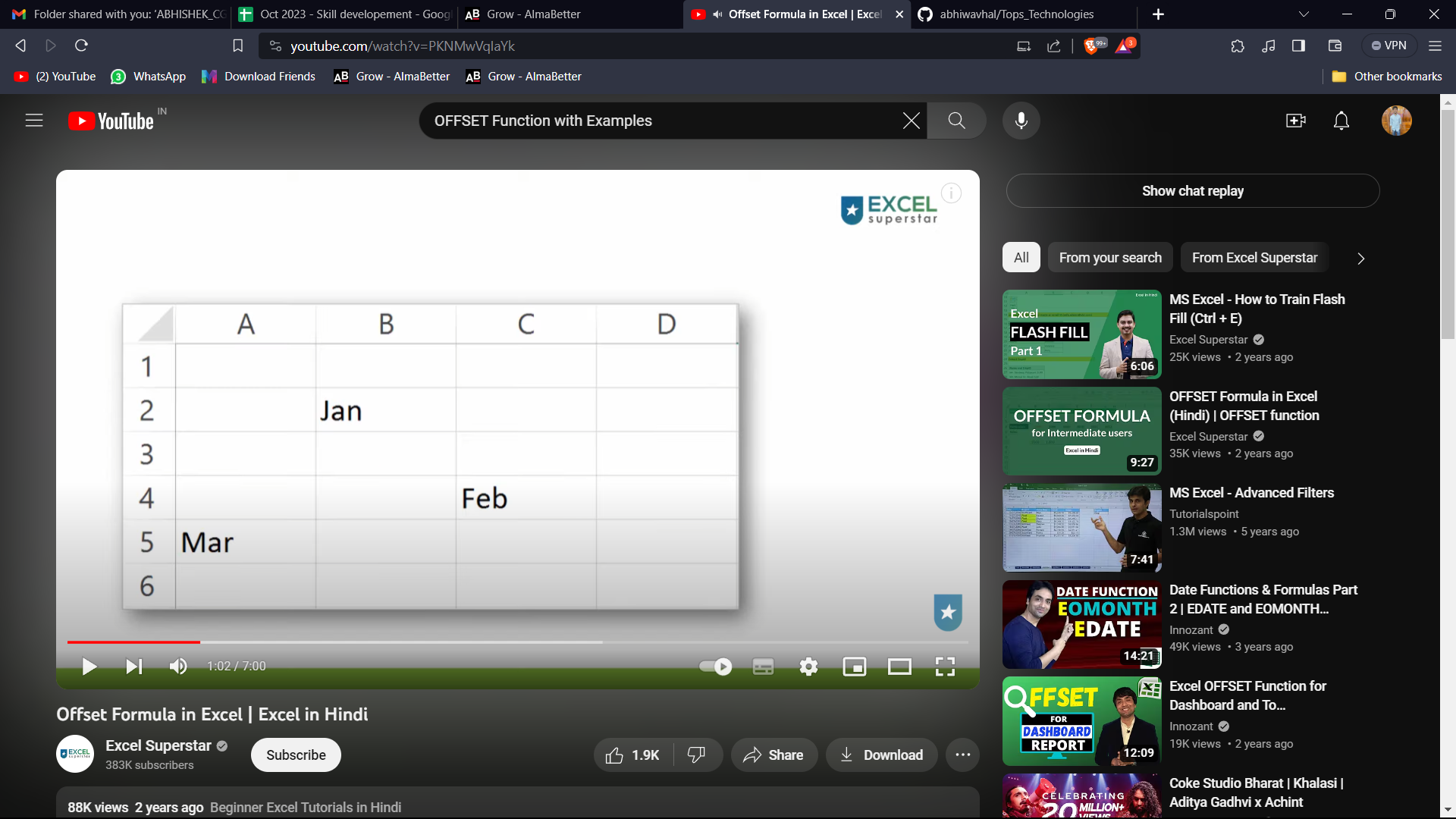
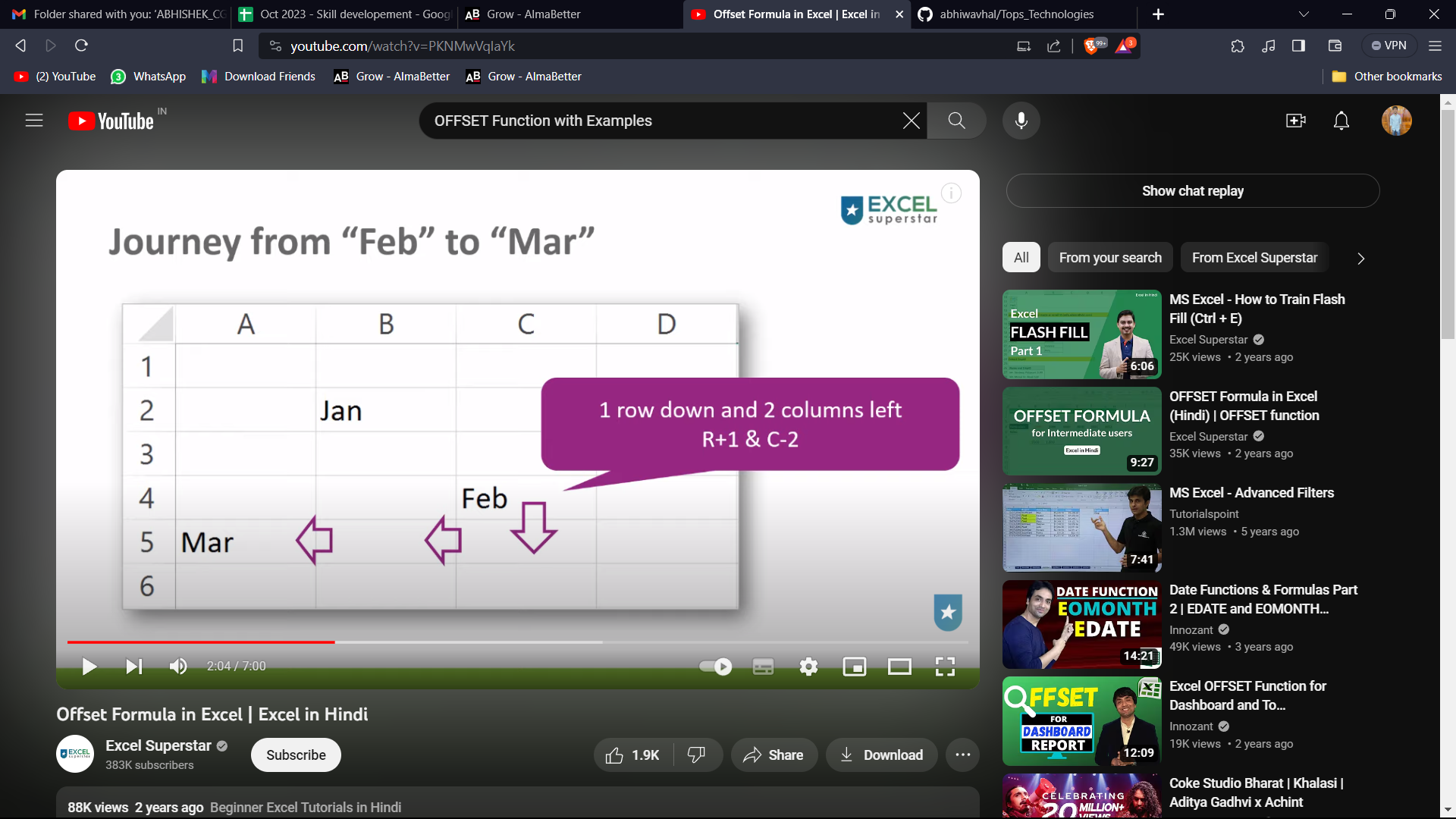
**Excel Lecture-3**

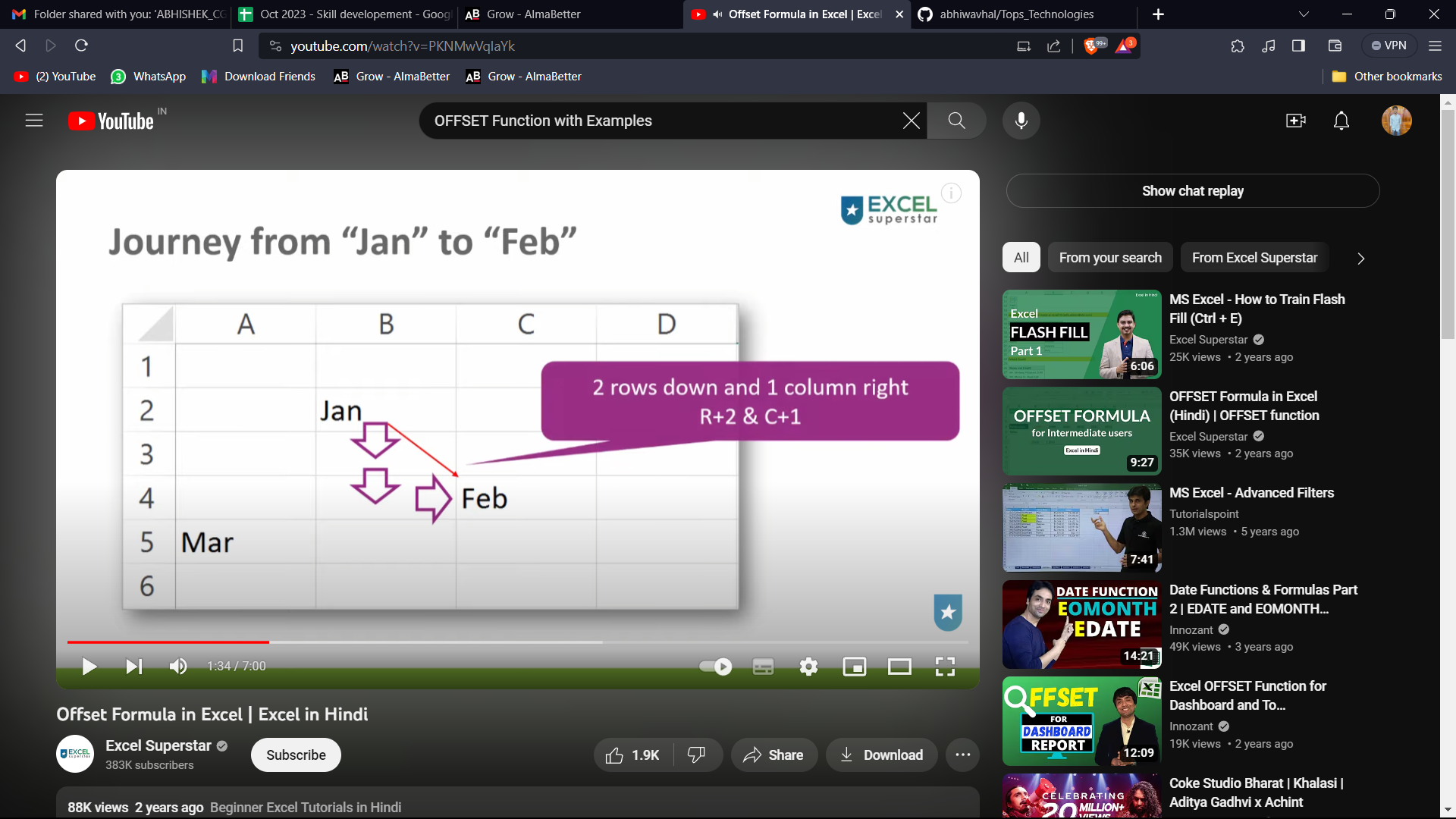
* **OFFSET**



* + - For Example







* + - Initial reference point is Jan
    - Revised Reference point is Feb

