

ILLUSTRATIVE LISTING OF 129 INTANGIBLE ASSETS

Advertising campaigns and programs	Goodwill – institutional	Patient files and charts
Agreements	Goodwill – personal	Permits
Airport gates and slots	Goodwill - professional	Personality contracts
Appraisal plants	Government contracts	Possessory interest
Awards and judgments	Government programs	Prescription drug files
Bank customers-deposit, loan, trust, and credit card	Governmental registrations	Prizes and awards
Blueprints and drawings	Historical documents	Procedural manuals and documentation
Book and other publication libraries	HMO enrollment lists	Production backlogs
Brand names	Immediate use value	Product designs
Broadcast licenses	Insurance expirations	Professional licenses
Business licenses/rights	Insurance in force	Property use rights
Buy-sell agreements	Joint ventures	Proposals outstanding
Certificates of need	Know-how and related procedural documentation	Proprietary computer software
Chemical formulations	Laboratory notebooks	Proprietary processes
Claims against others	Landing rights	Proprietary products
Client files	Leasehold estates	Proprietary technology
Computer software	Leasehold interests and options	Publications
Computer systems	Libraries – professional, medical, technical	Purchase orders
Computerized databases	Licenses	Referral network
Contacts	Literary works	Regulatory approvals
Cooperative agreements	Litigation awards and damages	Reputation
Copyrights	Loan portfolios	Retail shelf space
Credit information files	Location value	Royalty agreements
Customer contracts	Logos	Schematics and diagrams
Customer/client/patient lists	Managed care contracts/enrollments	Securities portfolios
Customer relationships	Management contracts	Security interests
Designs, patterns, technical drawings	Manual databases	Shareholder agreements
Developmental rights	Manuscripts	Solicitation rights
Distribution networks	Marketing and promotional materials	Stock and bond instruments
Distribution rights	Masks and masters (integrated circuits)	Subscription lists
Drilling rights	Medical billing system	Supplier contracts
Easements	Medical charts and records	Technical and specialty libraries
Employment contracts	Mineral rights	Technical documentation
Engineering drawings	Musical compositions	Technology
Environmental rights	Natural resources	Technology sharing agreements
FCC licenses	Newspaper morgue files	Title plants
Favorable financing	Non-compete covenants	Trade secrets
Favorable leases	Non-diversion agreements	Trained and assembled workforce
Film libraries	Open orders	Trademarks and trade names
Food flavorings and recipes	Options, warrants, grants, rights	Training manuals and related materials
Franchise agreements	Ore deposits	Unpatented technology
Franchise ordinances	Patent applications	Use rights - air, water, land
Going concern (turnkey operation) value	Patents-both product and process	Work in process

Compiled From: “Valuation of a Medical Practice”; “Valuing Small Businesses and Professional Practices”, 4th ed.; “Valuing Intangible Assets”; “Medical Practice Valuation Guidebook”, 2nd ed.; and “PPC’s Guide to Business Valuations” 2/06 ed.