

ABO AND COMPANY, LLC

Certified Public Accountants - Litigation & Forensic Consultants

ABO'S HITLIST TO CONSIDER IN THE BUY SELL VALUATION OR FORMULA

ASSETS TO CONSIDER

LIABILITIES TO CONSIDER

Accounts Receivable
Advances
Air and Water Rights
Autos and Trucks
Bargain Purchase
Barter Receivable
Brand Name
Brochures/Pricelists
Building Improvements
Buildings
Buyouts on leased assets (purchase options)
Cash
Cash Advances
Cash Undeposited
Certificate of Need
Claims Receivable
Client Costs Advanced
Computers
Containers
Copywrites
Costs Incurred on Uncompleted Contracts
Covenant Not To Compete
Customer/Patient Lists
Debt Issue Costs
Deferred Charges
Deferred Income Taxes
Deposits Placed
Development Rights
Dies Inventory
Displays
Dividends Receivable
Due From Shareholder/Officer
Employee Receivable
Equipment
Fees held in Trust
Financial Instruments
Foreign Currency Translation
Franchise Fee
Furniture and Fixtures
Goodwill
Income Tax Refunds
Installment Sale Receivable
Insurance Policy Values
Intellectual Property
Intercompany Accounts Receivable
Interest in Affiliate
Inventory in Transit
Inventory on Consignment
Inventory-Finished Goods
Inventory-Parts
Inventory-Raw Materials
Inventory-Supplies
Inventory-Work-in-Process

Investments (other than marketable securities)
Land
Land Improvements
Lawsuit Receivable
Layaway Accounts Receivable
Leasehold Improvements
Library
Licenses
Marketable Securities
Mineral Exploration Rights
Net Operating Loss Carryforwards
Notes Receivable
Oil and Gas Deposits
Overfunded Pension
Pallets
Patents
Petty Cash
Pineland Credits
Pledges
Premiums Advanced
Prepaid Advertising
Prepaid Expenses-other
Prepaid Insurance
Prepaid Maintenance Agreements
Prepaid Rent
Prepaid Royalties
Prepaid Taxes
Put Options
Receivables Sold/Collateralized
Related Party Receivable
Research and Development
Reserve for Bad Debts
Restricted Cash
Retainage
Retained Interest in Sold Assets
Retentions Receivable
Return of Premium Disability Insurance
Royalties Receivable
Self Constructed Assets
Software or Software Development Costs
Sport Tickets
Stock Rights
Stock subscriptions Receivable
Subscription Lists
Supplies
Sweetheart Leases
Tools Inventory
Trade Secrets
Trademarks
Travel Advances
Unbilled Contracts in Process
Unbilled Costs
Unbilled Work-Process

Accounts Payable
Accrued Bonuses Payable
Accrued Commissions Payable
Accrued Expenses-other
Accrued Interest Payable
Accrued Payroll Payable
Accrued Payroll Taxes Payable
Accrued Pension Payable
Accrued Taxes Payable
Accrued Vacations Payable
Advances Received
Bank Overdrafts
Bonds Payable
Capitalized Leases Payable
Contingent Liability - Malpractice
Contingent Liability-Environmental
Contingent Liability-OSHA
Contingent Liability-Other
Contingent Liability-Product Liability
Credit Cards Payable
Deferred Compensation
Deferred Income
Deferred Income Taxes
Deposits Held
Dividends Payable
Due To Shareholder/Officer
Employee 401K Deferrals
Employee Garnishments Payable
Financial Instruments
Fire, Burglary and Other Loss Claims
Foreign Currency Translation
Intercompany Accounts Payable
Lawsuit Payable
Leases Payable
Letters of Credit
Line of Credit Payable
Loans Payable
Loss Contingencies
Mortgages Payable
Notes Payable
Payroll Taxes Withheld
Premiums Due
Purchase Commitments
Related Party Payable
Reserve for Bad Debts
Retentions Payable
Royalties Payable
Sales Tax Payable
Self Insurance Liability
Stock Redemption Payable
Unearned Income
Unfunded Pension Liability
Warranty Work Payable

**For additional information or a complete copy of our 122 point checklist on buy-sell agreements,
go to the "newsletters/articles" page on our website at www.aboandcompany.com**

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