

## WACC

Equity

Debt

## WARA

Goodwill

Intangible  
AssetsFixed  
AssetsFixed  
Assets

## Discount Rate

Highest

High

Low

Lowest

## Considerations

- WACC.
- Costo of equity.
- Return on other

- Cost of equity.
- In between rates for tangible asset backing and

- Lease rates.
- Mortgage rates.
- Asset-backed lending rates.

- Short-term borrowing rate.