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**United States Patent**

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*David J. Kayros*

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(12) **United States Patent**  
**Tombs et al.**

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(54) **METHOD OF BUSINESS VALUATION AND DATA PROCESSING SYSTEM**

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(\* ) Notice: Subject to any disclaimer, the term of this patent is extended or adjusted under 35 U.S.C. 154(b) by 356 days.

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(58) **Field of Classification Search** ..... **705/35, 705/36 R, 37**

See application file for complete search history.

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(57) **ABSTRACT**

A method for valuing a business based on the business generating an acceptable return to an owner during a defined investment period, the method including the steps of assessing the business background for the business to be valued, establishing value optimization factors that determine business value in the light of the business background and the relevant industry of the business to be valued, establishing a business capitalization rate (BCR) appropriate for the business and industry of the business to be valued, calculating a weighted average notional earning before interest and tax (WANEBIT) based on historical financial records of the business to be valued, and calculating the net business value using the WANEBIT and the BCF.

**18 Claims, No Drawings**