**Solution 1.5**

Identify the following factors as either tangible or intangible: sustainability, installation cost, transpor­tation cost, simplicity, taxes, resale value, morale, rate of return, dependability, inflation, acceptance by others, and ethics.

*Solution:*

Sustainability: Intangible; installation cost: tangible; transportation cost: *tangible*; simplicity: intangible; taxes: tangible; resale value: tangible; morale: intangible; rate of return: tangible; dependability: intangible; inflation: tangible; acceptance by others: intangible; ethics: intangible.