**Business Calculations - 2016 SLC**

1)  A heating and air conditioning unit cost $1,500. There is a $300 shipping charge and it will cost $200 to hire an installation technician. After 5 years, the unit will have a salvage value of $200. The depreciation in Year 2 using the straight-line method is:

A) $260 B) $200 C) $360 D) $300

2)  Jason's car originally cost $9,000. He estimates that the car will depreciate $1,500 the first year. What is the rate of depreciation for the first year?

A) 17.26 percent

B) 13.33 percent

C) 16.67 percent

D) 20.00 percent

3)  What is the End-of-Year Book Value of an asset with a total cost of $5,000, Salvage Value of $400, and life of 5 years at the end of the second year?

A) $4,080

B) $1,320

C) $3,160

D) $2,240

4)  Davidson Enterprises purchases a car costing $23,000 on January 1, 2010. What is the amount of depreciation that is taken in the first year of operation using the MACRS method?

A) $5,000

B) $4,600

C) $4,500

D) $4,000

5)  A photo shop purchased a new digital camera that cost $2,500. The life of the camera is estimated to be 5 years. The total salvage value after 5 years of use is estimated to be $700. Find the annual depreciation of the camera using straight-line method.

A) $360

B) $350

C) $400

D) $340

6)  A service charge is usually associated with:

A) a savings account

B) a checking account

C) making a withdrawal

D) making a deposit

7)  Assume that you are depositing the following items into your savings account. Three $20 bills, five $10 bills, two $5 bills, eight $1 bills; five quarters; and checks for $92.65, $200, and $325. What is the total deposit?

A) $729.90

B) $746.90

C) $749.65

D) $739.95

8)  Emily had $375.71 in her checking account and wrote checks for $69.75, $54.75, and $57.50. What is Emily's account balance after she makes a deposit of $218.25?

A) $411.96

B) $410.46

C) $411.46

D) $411.90

9)  Erin Marlow's checking account had a balance of $235.42. She writes one check for $36.75 to purchase a pair of jeans and another for $6.75 to purchase a book. What is the new balance on Erin's account?

A) $191.92

B) $192.91

C) $198.67

D) $191.29

10)  Your bank statement shows a balance of $528.55; your checkbook shows a balance of $210.95. You determine three checks are outstanding in the amounts of $55.25, $38.75, and $129.60 and that a deposit of $97 was **not** recorded on your check register. The bank statement also shows a $3 service charge. What is your reconciled balance?

A) $210.95 B) $304.95 C) $207.95 D) $401.95

11)  Juan Philips received his bank statement that shows a balance of $6,456.44. He has two outstanding deposits: $450.22 and $566.98. He has six outstanding checks: $22.00, $45.78, $99.32, $10.00, $6.78, and $55.45. What is his reconciled bank statement balance?

A) $7548.64

B) $7456.44

C) $7234.31

D) $6456.44

12)  Which of the following services are **not** typically available to customers with online banking?

A) transfer money between accounts

B) account access 24 hours a day, 7 days a week

C) virus and security software downloads

D) pay bills electronically instead of through the mail

13)  Conrad's credit card company charges an annual percentage rate of 18 percent. What will be the monthly rate Conrad will be charged on any unpaid balance?

A) 1.5 percent

B) 1.3 percent

C) 18.5 percent

D) 1.6 percent

14)  Andy's grandparents gave him a $100 gift certificate to a sporting goods store. Andy found Nike shoes, but they cost $120. After the holidays, the shoes went on sale for 25 percent off. How much money was left after he bought the Nike shoes on sale if tax was 8 percent?

A) $90.00

B) $ 2.80

C) $22.80

D) $11.50

15)  Anthony had a loan in the amount of $7,500 at 18 percent for 2 years. What is the total amount Anthony repaid?

A) $ 225

B) $ 270

C) $ 2,700

D) $10,200

16)  Bailey bought a car for $8,625 and later sold it for $7,750. By what percentage did the car depreciate?

A) 10.5 percent

B) 10.7 percent

C) 10.1 percent

D) 11.3 percent

17)  Stephanie took out a $3,000 2-year loan at an interest rate of 8 percent per year. How much interest did she have to pay at the end of the 2 years?

A) $1,740

B) $240

C) $3,480

D) $480

18)  Linda took out student loans to pay for college. She makes a payment of $215/month for 4 years to pay off the loan. How much does she pay in 4 years?

A) $10,320

B) $ 4,800

C) $ 860

D) $10,960

19)  Janie Cahill has a credit card. On July 1, there was a $525 balance which stayed for seven days. For the next ten days, she had a balance of $610, the result of a purchase. For the next fourteen days, she had a balance of $1228, following another purchase. What was her average daily balance?

A) $934.77 B) $1228.00 C) $3675.00 D) $869.90

20)  Calculate the average daily balance for the month of June of a revolving credit account with a previous month's balance of $150.00 and the following activity: Purchase on June 4: $40; Payment on June 8 of $75; Purchase on June 12 of $42.18; Credit on June 15 of $18; and Purchase on June 27 of $102.30.

A) $159.25 B) $241.48 C) $199.18 D) $156.20

21)  Rose's charge account statement showed a previous balance of $6,472.82, a finance charge of $12.95, new purchases of $1,697.08, and a payment of $4,900.50. What is her new balance?

A) $3,282.35

B) $3,454.99

C) $3,112.78

D) $3,555.44

22)  Crystal Britt's credit card company charges an APR of 21 percent applied at a monthly periodic rate on the previous balance. Crystal's December statement showed: previous balance, $397.90; new purchases, $341.80; fees, $55; payments, $500; and purchase returns, $56.99. What is her finance charge for December?

A) $83.52

B) $6.96

C) $49.92

D) $4.16

23)  Michael Garguilo purchased a house for $225,000. He put $30,000 down on the house. Total finance charges over the course of the 30-year loan equal $135,106. What was Michael's monthly payment?

A) $1,000.29

B) $1,083.33

C) $916.96

D) $1,083.63

24)  Your business finance teacher asks you to compare a 15-year fixed rate at 5.75 percent to a 30-year fixed rate at 6.25 percent on a house priced to sell quickly for $185,400. If the prospective buyer has set a monthly house payment in her budget to pay no more than $1,300 a month, which mortgage should she take out after computing the monthly payment under each plan?

A) The 15-year fixed at 5.75 percent with payments of $1,538.82

B) The 30-year fixed at 6.25 percent with payments of $1,100.80

C) The 30-year fixed at 6.25 percent with payments of $1,142.06

D) The 15-year fixed at 5.75 percent with payments of $1,600.00

25)  Jeremy Deaton purchased a home with a $78,500 mortgage at 9 percent for 15 years. What is the balance of the principal after the first monthly payment of $796.78?

A) 84,768.22

B) $71,435.00

C) $78,291.97

D) $77,703.22

26)  Dennis Lynn can refinance a mortgage by paying $716 in closing costs and $485 for a prepayment charge. His current monthly mortgage payment is $982. The monthly payment for the refinanced mortgage will be $876. If he refinances the mortgage, how much will he save in the first year?

A) $0

B) $556.00

C) $71.00

D) $1,272.00

27)  Compute the mean for the following values:   
15, 20, 90, 80, 10

A) 42 mean

B) 44 mean

C) 43 mean

D) 90 mean

28)  Marie earned $5,250, $4,800, $3,990, and $5,120 from her home business during the last four months. What was her average monthly income during this period?

A) $9,580

B) $19,160

C) $4,970

D) $4,790

29)  Using the following numbers, 12, 84, 12, 18, 16, 48, 36, 12, 34, 35, 76, 54, 18, what is the median?

A) 35 B) 16 C) 34 D) 12

30)  The mathematical average is called the:

A) mode B) mean C) weighted average D) median

31)  Alan Moore decides he is going to attend all five BCS football bowl games. The average ticket price was $640. Alan paid $425 to attend the Fiesta Bowl, $450 to attend the Sugar Bowl, $675 to attend the Rose Bowl and $575 to attend the Orange Bowl. How much was his ticket to attend the fifth BCS bowl game, the BCS Championship game?

A) $1,075

B) $435

C) $650

D) $875

32)  A collection of data arranged in parallel columns with titles is called:

A) a graph

B) a chart

C) a table

D) an excel spreadsheet

33)  To illustrate two or more related variables, use:

A) a pie chart

B) a line chart

C) a component bar chart

D) a comparative bar chart

34)  To show data changing over time, use:

A) a pie chart

B) a line chart

C) a histogram

D) a bar chart

35)  In a circle graph showing a company's expenses from last month, a 162 degree sector represents employee salaries. If the company's total expenses for the month were $1,565,000, how much was spent on employee salaries?

A) $704,250.00 B) $70,425.00 C) $845,100.00 D) $84,510.00

36)  The unemployment rate in a certain town is 5.4. If there are 52,634 people comprising the labor force in the town about how many people are out of work?

A) 2,842 B) 28,422 C) 978 D) 9,747

37)  When Jane turned eighteen, she moved into an apartment. In order to protect her belongings, she should buy:

A) renter’s insurance

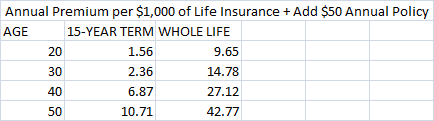
B) comprehensive insurance

C) home owner’s insurance

D) liability insurance

38)  Automobile liability insurance includes coverage for bodily injury and property damage. A driver will pay $278 for 100/300 bodily injury coverage and $178 for 100 property damage coverage. What is the total premium?

A) $642 B) $734 C) $456 D) $365

39)  

Tony is 40 and wants to purchase $250,000 of term life insurance. What is his premium for the first year?

A) $3,695.00 B) $640.00 C) $1,717.50 D) $1.767.50

40)  Sue just bought a car for $1,500. She is required to carry collision insurance for 80% value, less a $500 deductible. She was listening to music and didn’t hear the horn of a truck just before she was hit. Her car was “totaled.” She will get a check from the insurance company for how much?

A) $1,500 B) $500 C) $700 D) $1,200

41)  Mark McStoot is employed by the ABC Company. The PPO annual premium is $7,058. His employer pays 70 percent of the total cost. His contribution is deducted from his paycheck. What is Mark's monthly deduction?

A) $200.14

B) $176.45

C) $152.87

D) $167.45

42)  During a snowstorm Carl lost control of his car and hit a telephone pole. Repairs on his car amounted to $858. If he carried $50-deductible collision insurance, how much did the insurance company pay for the damages?

A) $800

B) $858

C) $808

D) $50

43)  Best Insurance Co. bases its premiums for home insurance on a rate of $.38 per $100 of coverage. To encourage customers to insure their homes for a longer time period, the company offers the following term rates. Premiums are rounded up to the nearest dollar.  
Period: 2 years; Term Rate: 1.85 times annual rate   
Period 3 years; Term Rate: 2.7 times annual rate  
Period: 4 years; Term Rate: 3.55 times annual rate  
What is the premium on a two-year term rate policy on a home insured for $68,500?

A) $685

B) $521

C) $703

D) $482

44)  Compare a loan for 7 percent using ordinary interest and exact interest for a loan of $700. The loan was made March 15 and due May 15.

A) $93.00 ordinary $81.89 exact

B) $8.19 ordinary $8.30 exact

C) $83.00 ordinary $8.03 exact

D) $8.30 ordinary $8.19 exact interest

45)  Theresa borrowed $8,750 for 145 days at 7.5 percent interest from her bank. Use ordinary interest method to compute the interest Theresa will pay.

A) $260.70

B) $264.31

C) $264.32

D) $656.25

46)  What is the maturity value of a $600 note at 13 percent for 30 days? Use 360 days in a year.

A) $624.50

B) $678.00

C) $638.00

D) $606.50

47)  Jessica Stuts took out a simple interest loan at 12 percent interest for 6 months. Her previous balance is $2,460. What is the final payment if the loan is paid off with the next payment?

A) $1,200.60 B) $2,472.30 C) $3,050.40 D) $2,484.60

48)  Maturity value is:

A) principal plus interest

B) principal times interest

C) principal minus interest

D) principal divided by interest

49)  April wants to borrow $800 but wants to pay no more than $75 in interest. What is the maximum interest rate per year that she should agree to pay not to exceed $75?

A) 9.4 percent B) 9.3 percent C) 7.5 percent D) 15 percent

50)  Kyleigh deposited $250 in a savings bank that pays 4 percent interest annually. What amount will she have on deposit at the end of 12 months?

A) $255 B) $260 C) $270 D) $265

51)  What is the maturity value of a loan for $25,000, at 11 percent interest for 2½ years?

A) $3,000.00 B) $27,750.00 C) $6,875.00 D) $31,875.00

52)  How many days are considered to be in a year according to the ordinary interest method?

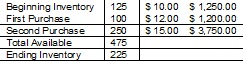
A) 365 B) 360 C) 366 D) 355

53)  You deposit $1,000 in a bank that has a 10 percent reserve. How much money has your $1,000 created after four deposits?

A) $3,600.00 B) $2,439.80 C) $1,000.00 D) $3,095.10

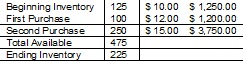
54)  Sandy owns a retail store. She added the following TVs over several months: five TVs at $900/ea, ten TVs at $800/ea, and five TVs at $700/ea.The store ran a sale and all of the TVs were sold for $825/ea. How much did the store make or lose?

A) $125 loss B) $125 profit C) $500 profit D) $500 loss

55)  

Calculate the inventory turnover ratio using the LIFO method.

A) 1.56 B) 2.03 C) 1.51 D) 1.22

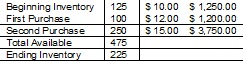
56)  

Calculate the inventory turnover ratio using the Weighted Average method.

A) 2.03 B) 1.56 C) 1.51 D) 1.22

57)  The Heise Heating and Cooling Company purchases these quantities of thermostats from April 1 to June 30: April 15, 41 at $146; May 19, 53 at $139; June 21, 21 at $149. The April 1 beginning inventory of 27 was valued at $141 each. Find the value of the ending inventory of 35 using the weighted average method to the nearest cent.

A) $4,975.00 B) $3,129.00 C) $5,000.80 D) $5,075.00

58)  

What is the value of the ending inventory using the LIFO method?

A) $2,450.00 B) $2,936.84 C) $3,375.00 D) $3,000.00

59)  Hometown Bank (HB) has a revenue of $220,250 and expenses of $210,250. HB's total assets equal $171,500 and liabilities equal $100,000. Calculate HB's return on assets (ROA).

A) 7.79 percent B) 4.5 percent C) 8.16 percent D) 5.8 percent

60)  Calculate the interest on a one-year CD with an initial deposit of $4,000 earning 5 percent interest compounded semiannually. What will the balance be at the end of one year?

A) $4,220.50 B) $4,452.10 C) $4,232.10 D) $4,440.00

61)  Issue: Kmcorp 7s05; Current Yield: 6.9; Vol: 464; Close 101 1/8  
Bonds issued by Kmcorp closed at 101 1/8. On the basis of a $1000 face value, at what price was the bond last traded?

A) $1,101.125

B) $1,010.25

C) $1,011.25

D) $1,011.125

62)  Dianne Wilkins purchased a $4,250 bond at the quoted price of 83 1/2. The bond paid interest at a rate of 5 percent. What is the cost of the bond?

A) $2,183.50

B) $3,548.75

C) $5,697.22

D) $4,800.50

63)  Betty Sledd buys 1,200 shares of an electronics stock at $38.20 per share. Her online broker charged $0.03 per share for commission. What is the total cost of the stock?

A) $60,129.34

B) $58,210.98

C) $45,876.00

D) $45,982.01

64)  Jamie Carson bought 100 shares of stock for $52.89 per share. The company paid annual dividends of $0.38 per share. What is the total annual yield?

A) 0.72 percent

B) 0.45 percent

C) 0.97 percent

D) 0.23 percent

65)  A $2,500 bond has a quoted price of 90¼. It pays interest at 5¼ percent. What is its annual yield to the nearest hundredth of a percent?

A) 5.25 percent

B) 9.25 percent

C) 5.82 percent

D) 5.81 percent

66)  Susan purchased 100 shares of stock at $15 7/8 per share and her transaction cost is $12.50. What is the total amount Susan paid for the stock?

A) $1,612.50

B) $1,600.00

C) $1,575.00

D) $15,87.50

67)  A trade discount is:

A) a reduction from the manufacturer’s list price given to businesses “in the trade”

B) a discount for barter or trade transactions

C) a discount for a cash payment versus a credit card payment

D) a reduction from the seller’s list price given to businesses “in the trade”

68)  Super Office Supplies offers its retail customers a chain discount of 20/10/5 on its $30.95 cases of printer paper. What is the net price?

A) $21.17

B) $23.84

C) $24.76

D) $22.28

69)  You purchased a pair of running shoes for $82.00. The trade discount rate is 40 percent. What is the dealer cost?

A) $38.20

B) $32.80

C) $42.90

D) $49.20

70)  The net price of goods from Minnie's Fashion House to LBD Ladies Wear is $3,567.89. The terms are 2/10, n/30. The date of the invoice is April 1. If the invoice is paid on April 12, what is the cash price?

A) $3,567.89 B) $2,268.79 C) $3,496.53 D) $2,168.89

71)  A retailer wants to sell 200 electronic toys at its after Christmas sale. The toys cost the store $15 each. The store's overhead related to the toys is $5,000. Before Christmas the toys sold for $55 each. In order for the store to break even, what percentage markup will be added to the cost of the toys?

A) 73 percent

B) 160 percent

C) 167 percent

D) 67 percent

72)  Dan paid an annual premium of $5,285 for the building and contents for his business. He sold his business seven months after the policy was in force and cancelled the policy. The short rate percent for 7 months is 75%. What was his refund?

A) $2,202.08

B) $1,321.25

C) $755

D) $1,651.56

73)  Craft Dreams is marking down its stock of flower vases. The regular price of the vases is $17.99. The sale price is $12.99. What is the markdown rate based on selling price?

A) 16.9 percent

B) 72.2 percent

C) 27.8 percent

D) 44.7 percent

74)  What is the selling price of an $11.81 item with a markup of 34 percent?

A) $15.95

B) $15.94

C) $15.83

D) $15.81

75)  The price of a sofa was reduced by 23 percent. If the amount of the reduction was $174.56, what was the original price of the sofa?

A) $758.95

B) $758.96

C) $214.71

D) $528.99

76)  Melissa sells kites at $15.95 each. Her fixed costs to manufacture these kites are $170,000. Variable costs are $9.95 per kite. How many kites must she sell to break even?

A) 38,334

B) 28,334

C) 34,000

D) 30,000

77)  Molly Wilson provides child care in her home. She charges $5 per hour per child. On Tuesday, she cared for Amy for 3 hours, Christopher for 4 hours, Bailey for 6 hours, and Preston for 4 hours. What was her total pay?

A) $65

B) $75

C) $95

D) $85

78)  Gerald earns an annual salary of $51,600. He is required to work overtime as needed for which he is paid time and a half. This month he worked 28 hours overtime. What is his gross salary for the month with 22 working days?

A) $5,326.20

B) $4,300.00

C) $1,026.20

D) $4,984.09

79)  What is the usual overtime rate for employees who work more than 40 hours in a given week?

A) 1.75

B) 1.5

C) 1.25

D) 2.0

80)  What is the biweekly amount of gross pay for a corporate accountant with an annual salary of $50,000?

A) $961.54 B) $2,083.33 C) $2,777.78 D) $1,923.08

81)  Your Social Security tax rate is 6.2% and Medicare rate is 1.45%. If your gross earnings are $1,750, what are your total Social Security and Medicare taxes?

A) $135.52

B) $133.88

C) $108.50

D) $175.00

82)  The president of the local supermarket earns $675 a week, is married and has one withholding allowance. He pays $12.45 for insurance, but also taxes, Social Security (6.2 percent of earnings) and Medicare (1.45 percent of earnings) are deducted. He lives in Florida where there is no state income tax. He pays 5 percent for his retirement. Federal tax for 0 deductions=$63; 1 deduction=$54; 2 deductions=$44. Compute his net pay rounding up.

A) $620.91 net pay

B) $780.64 net pay

C) $623.36 net pay

D) $523.16 net pay

83)  In 2010 the social security contribution rate was 7.65 percent. The social security (FICA) portion is 6.20 percent, and the Medicare portion is 1.45 percent. The maximum wages on which FICA taxes are charged is $106,800; there is no earnings limit for Medicare deductions.  
As of March 31, 2010, the payroll register for Dr. Flowers' office shows that employees have earned $400,000. To date, no employee has exceeded the maximum on which FICA taxes are charged. What will be the total amount the office must remit for FICA tax for the employer's portion?

A) $34,600

B) $24,800

C) $30,600

D) $61,000

84)  How much Medicare is deducted from wages of $1,420 if the Medicare rate is at 1.45 percent?

A) $20.59

B) $63.90

C) $1399.41

D) $979.30

85)  If an employee earns $38,000 for the year, how much State Unemployment Tax (5. 4 percent) must the employer pay for the first quarter? How much will the employee pay?

A) $513 employer same for employee

B) $756 employer same for employee

C) $513 employer 0 employee

D) $378 employer same for employee

86)  Dan Thomas had the following job expenses for last year: union dues, $388; licenses, $109; commuting cost, $1,478. His total job benefits for the same period were $39,256. Find his net job benefits.

A) $37,281

B) $30,759

C) $1,975

D) $41,231

87)  Ratios are different from proportions in that ratios are the comparison of two numbers through division and:

A) ratios are less than a proportion

B) proportion is defined as two fractions or ratios that are equal

C) the cross product of ratios are equal

D) proportions are twice that of most ratios

88)  Gulliver's Travel had a net income of $67,280 on its December 31 income statement. The balance sheet on the same day showed equity of $121,500. What is its return on equity, to the nearest tenth percent?

A) 181.8 percent B) 5.5 percent C) 1.8 percent D) 55.4 percent

89)  Total assets are $98,000, and total liabilities are $49,000. Find the current ratio.

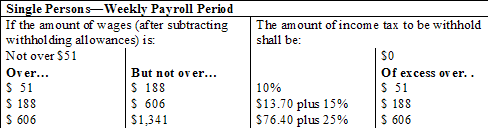
A) 1:2 current ratio B) 3:1 current ratio C) 2:1 current ratio D) 4:1 current ratio

90)  Which of the following percents have a value greater than 1?

A) 99.8 percent B) 99.5 percent C) 98.8 percent D) 102 percent

91)  Kathy makes two payments a year of $450 each for her real estate taxes. She makes four payments a year of $225 for auto insurance. How much must she budget monthly for these two items?

A) $112.50 B) $150.00 C) $56.25 D) $93.75

92)    
Charles Brady works for a company that uses a percentage method to compute the income tax withheld. Brady is single and claims two allowances. The weekly withholding for each allowance is $55.77. He earns $780 a week. Find the amount of income tax withheld.

A) $98.90 B) $98.09 C) $92.15 D) $92.02

93)  Which of the following will more likely have the greater deduction for federal income taxes, assuming that earnings are the same for each example?

A) Single, 2 withholding exemptions B) Single, 3 withholding exemptions

C) Married, 2 withholding exemptions D) Married, 3 withholding exemptions

94)  Global Charters purchased 820 tires rated at 45 pounds each for its fleet of buses. The tires had a retail price of $92 each. The sales tax is 9.5 percent and the federal excise tax is $0.10 per pound. What is the total purchase price of the tires?

A) $86,281.60 B) $84,703.60 C) $84,621.60 D) $88,311.60

95)  Brittany Robinson owns a condo with an assessed value of $205,300. The tax rate is $1.85 per $100 of assessed value. Brittany's state also offers a 4 percent discount for early payment but also charges a 3.5 percent penalty for late payments. How much would Brittany owe if she pays the tax bill early?

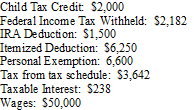
A) $3,798.05 B) $3,665.12 C) $3,684.11 D) $3,930.98

96)  Find the sales tax on an item priced at $130 in a state which has a 6 percent tax rate.

A) $2.17 B) $.78 C) $7.80 D) $78.00

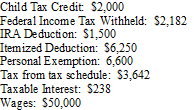
97)  Your only income is listed on the W-2 you received from your employer. Which form can you file your income tax return on?

A) 1040EZ B) W-2 C) W-4 D) I-9

98)  

Calculate taxable income.

A) $50,238 B) $35,888 C) $33,888 D) $48,738

99)  

Calculate the total tax.

A) $2,642 B) $3,642 C) $1,642 D) $2,182

100)  Mary Brown has a tax liability of $6,540, tax credits of $1,219 and tax payments of $5,093. How much will she receive as a refund or owe?

A) $228.00 owed B) $228.00 refund C) $2,666.00 refund D) $2,666.00 owed

2016 SLC Business Calculations Key

|  |  |
| --- | --- |
| 1) | C |
| 2) | C |
| 3) | C |
| 4) | B |
| 5) | A |
| 6) | B |
| 7) | B |
| 8) | A |
| 9) | A |
| 10) | B |
| 11) | C |
| 12) | C |
| 13) | A |
| 14) | B |
| 15) | D |
| 16) | C |
| 17) | D |
| 18) | A |
| 19) | D |
| 20) | A |
| 21) | A |
| 22) | B |
| 23) | C |
| 24) | C |
| 25) | C |
| 26) | C |
| 27) | C |
| 28) | D |
| 29) | C |
| 30) | B |
| 31) | A |
| 32) | C |
| 33) | D |
| 34) | B |
| 35) | A |
| 36) | A |
| 37) | A |
| 38) | C |
| 39) | D |
| 40) | C |
| 41) | B |
| 42) | C |
| 43) | D |
| 44) | D |
| 45) | C |
| 46) | D |
| 47) | D |
| 48) | A |
| 49) | B |
| 50) | B |
| 51) | D |
| 52) | B |
| 53) | D |
| 54) | C |
| 55) | B |
| 56) | B |
| 57) | C |
| 58) | A |
| 59) | D |
| 60) | A |
| 61) | C |
| 62) | B |
| 63) | C |
| 64) | A |
| 65) | A |
| 66) | B |
| 67) | A |
| 68) | A |
| 69) | D |
| 70) | A |
| 71) | C |
| 72) | B |
| 73) | C |
| 74) | C |
| 75) | B |
| 76) | B |
| 77) | D |
| 78) | A |
| 79) | B |
| 80) | D |
| 81) | B |
| 82) | D |
| 83) | B |
| 84) | A |
| 85) | C |
| 86) | A |
| 87) | B |
| 88) | D |
| 89) | C |
| 90) | D |
| 91) | B |
| 92) | D |
| 93) | A |
| 94) | D |
| 95) | C |
| 96) | C |
| 97) | A |
| 98) | B |
| 99) | C |
| 100) | A |