You are to going implement a function that processes a list of transactions. The function definition and its parameters are as follows:

```
process_transactions(transactions, lower_bound, upper_bound)
-transactions: A list of floats.
-lower_bound: A float.
-upper_bound: A float.
```

The function should return a list of three items:

- The first item is a list containing the transactions lower than or equal to the lower_bound.
- The second item is a list containing the transactions between lower_bound and upper_bound.
- The third item is a list containing the transactions greater than or equal to the upper_bound.

Hint:

- Create separate empty lists for the three items and fill them up accordingly.

Example I/O:

```
>>> process_transactions([27.5, 34.0, 73.3, 31.0, 66.0], 30.0, 40.0)
[[27.5], [34.0, 31.0], [73.3, 66.0]]
>>> process_transactions([27.89, 34.44, 32.21, 31.26, 66.71], 20.0, 34.44)
[[], [27.89, 32.21, 31.26], [34.44, 66.71]]
```

Solution

```
def process_transactions(transactions, lower_bound, upper_bound):
    low = []
    mid = []
    high = []

for t in transactions:
        if t <= lower_bound:
             low.append(t)
        elif t >= upper_bound:
             high.append(t)
        else:
             mid.append(t)

    return [low, mid, high]
```