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Chapter 15 LeasesBRIEF EXERCISES Brief --1 Because none of the four classification criteria is met, this is an operating lease. Accordingly, LTT will record rent expense for each of the four \$25,000 payments, reducing its earnings by \$100,000 each year.

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3-6 Questions Chapter 3 (Continued) \*19. Wages paid during the year will include the payment of any wages attributable to the prior year but unpaid at the end of the prior year.

### **CHAPTER 3**

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Exercise 1 Draw one line under the compound subject and two lines under the simple predicate that they share. Volcanoes and earthquakes cause great destruction.

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