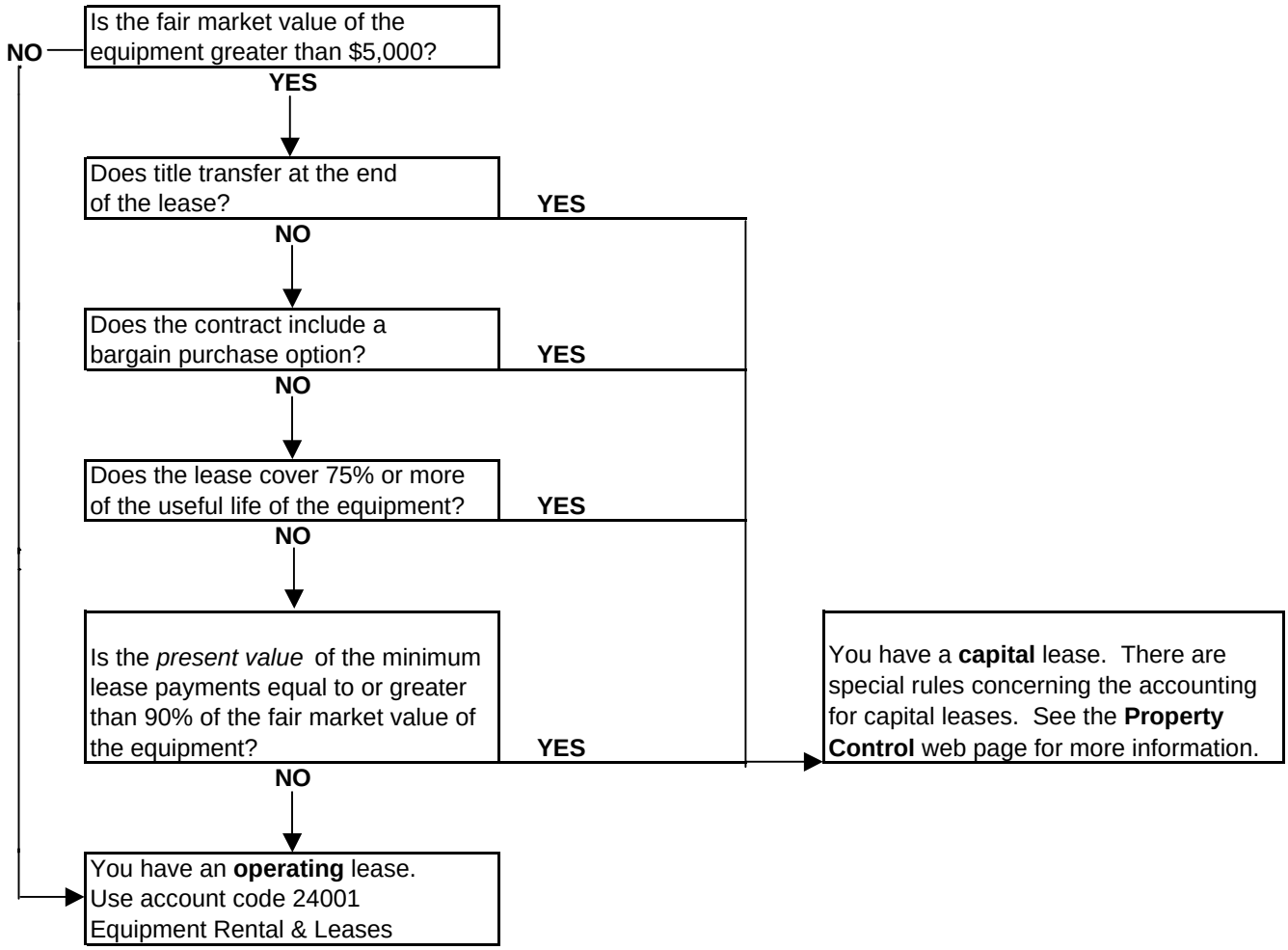Capital or Operating Lease
The Four Part Test