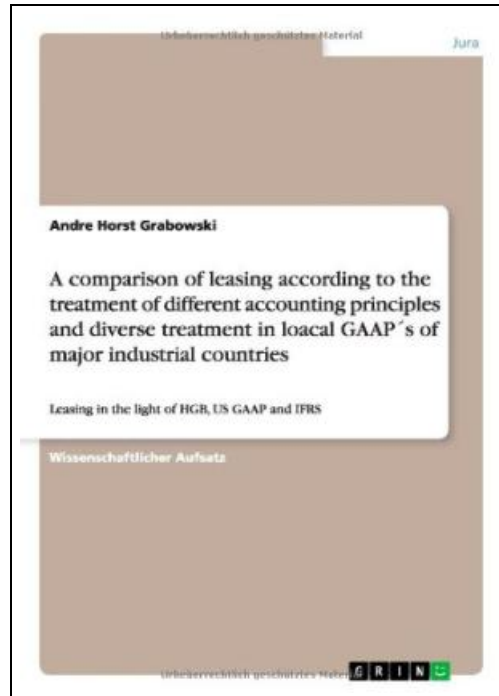


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A COMPARISON OF LEASING ACCORDING TO THE TREATMENT OF DIFFERENT ACCOUNTING PRINCIPLES AND DIVERSE TREATMENT IN LOCAL GAAPS OF MAJOR INDUSTRIAL COUNTR

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