Johnson Company uses the allowance method to account for uncollectible accounts receivable. Bad debit expense is established as a percentage of credit sales. For 2011, net credit sales totaled $4,500,000, and the estimated bad debt percentage s 1.5%. The allowance for uncollectible accounts had a credit balance of $42,000 at the beginning of 2011 and $40,000, after adjusting entries, at the end of 2011;

1. What is the bad debt expense?
2. Determine the amount of accounts receivable written of during 2011.
3. If the company uses the direct write off method, what would the bad debt expense be for 2011?