

**Solution:**

JOURNAL ENTRIES (in thousands of \$)			
Date	Particulars	Debit	Credit
2012 Write off debts	Allowance for Uncollectible Amount To Accounts Receivables  (Being write-off of uncollectible.)	31	31
2012 Unexpected payment of debt	Accounts Receivables To Allowance for Uncollectible Amount  (Being reversal of the entry.)	10	10
	Cash To Accounts Receivables  (Being payment of the debt.)	10	10