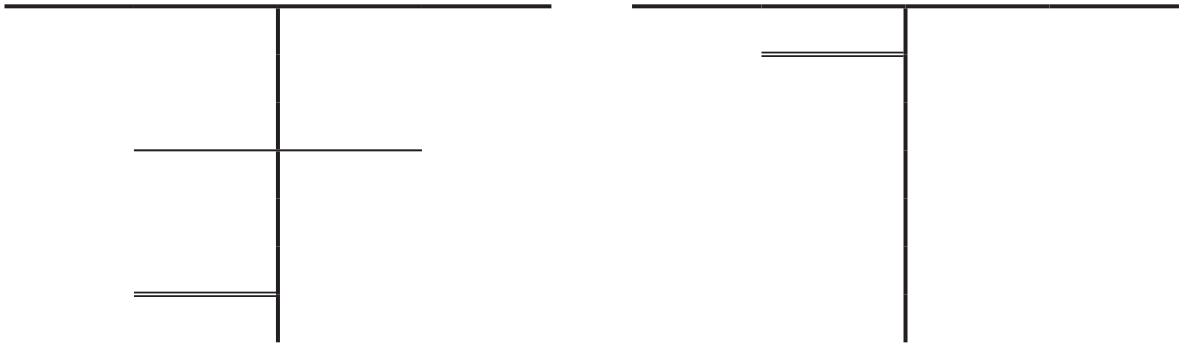
Example 1:

12/31/X1	Unearned Revenues		18,000	
	Revenues			18,000
	To record previously collected revenues now earned			

Example 2:



Example 3:

Example 4:

Example 5: