



SPIEGEL ACCOUNTANCY CORP
CERTIFIED PUBLIC ACCOUNTANTS

Do you have "Opening Balance Equity" on your balance sheet?

If so, the **transactions in this account needs to be reclassified to the appropriate accounts.**

"Opening Balance Equity" is a temporary account used to bring in opening balances.

If your books reflect a balance in this account, and you would like assistance in making corrections, please contact Noelia Gomez-Osorio in our office at extension 131.