Exhibit A

Legend: CAJE PAJE RAJE	Client proposed adjusting entry. Auditor proposed adjusting entry. Auditor proposed reclassifying entry.			
#	Account	December DB	31, 2021 CR	Disposition
PAJE 1	Depreciation expense Accumulated Depreciation To record annual depreciation	1,586	1,586	Book
#	Account	December 31, 2020 DB CR		Disposition
PAJE 1	Retained Earnings Intellectual Property and Technology To remove internally developed intelletual p	800,000 property	800,000	Book