

**L6.1. Form of Account.** In addition to the requisites of the form of account of Pa. O.C. Rule 6.1, to facilitate preparation, the accountant may prefer to detail the starting balance by attaching a copy of the inventory as an exhibit. (This would be inappropriate if the inventory is prepared in a form that includes substantial extraneous material or does not list assets in an orderly manner.) The opening entry would then read:

"Assets Listed in Inventory per copy attached" (insert amount)