

# Statement of Changes in Equity

ABC Company, Inc.

(See accompanying notes to the financial statements.)

For period ended  
December 31,  
2020

(US Dollars)

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**Equity roll forward:**

Equity, beginning balance	\$0
Comprehensive income	3,000
Investments by owners	1,000
Distributions to owners	-500
Equity, ending balance	<u>\$3,500</u>