First, you seem to have subtracted 32 from one side, but added 32 to the other side. Second, you multiplied one side by $\frac{9}{5}$, but multiplied the other side by $\frac{5}{9}$. When you rewrite equations, you must do the same thing to both sides. For this problem, you should subtract 32 from both sides, then multiply both sides by $\frac{5}{9}$.