	UNITEDSTATES		OMB APPROVAL	
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Information Required of I Securities Exchang	가지 않는 것 같은 것 같	1 1 All March		
REPORT FOR THE PERIOD BEGINNING 01	/01/09A	ND ENDING 12/3	1/09	
	MM/DD/YY		MM/DD/YY	
A. REGI	STRANT IDENTIFICAT	ION		
NAME OF BROKER-DEALER: Wright Investors' Service Distributors, Inc.		s Inc	OFFICIAL USE ONLY	
			13645	
ADDRESS OF PRINCIPAL PLACE OF BUSIN	VESS: (Do not use P.O. Box No	o.)	FIRM I.D. NO.	
440 Wheelers Farms Road				
	(No. and Street)			
Milford	СТ		6461	
(City)	(State)	(Zip	Code)	
NAME AND TELEPHONE NUMBER OF PER A. M. Moody III 203-783-4400	SON TO CONTACT IN REGA		RT rea Code – Telephone Number)	
B ACCO	UNTANT IDENTIFICAT		rea code – relepione (value)	
<b>D.</b> ACCO				
INDEPENDENT PUBLIC ACCOUNTANT wh	ose opinion is contained in this	Report*		
Dworken, Hillman, LaMorte & Ste	rczala, P.C.			
C	Name – if individual, state last, first, m	iddle name)		
four Corporate Drive, Suite 488	Shelton	СТ	06484	
(Address)	(City)	(State)	(Zip Code)	
CHECK ONE:				
Certified Public Accountant				
Public Accountant				
Accountant not resident in Unite	d States or any of its possessior	ıs.		
	OR OFFICIAL USE ONLY	· · · · · · · · · · · · · · · · · · ·	·	

\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

w/m

SEC 1410 (06-02)

## OATH OR AFFIRMATION

L Arthur M. Moody III , swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Wright Investors' Service Distributors, Inc. , as of December 31 , 20 09 , are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows: Mu Made President and Chief Financial Officer Title Helen B. Iwasczyszyn Nelen B. Juarozypy HELEN B. IWASCZYSZYN NOTARY PUBLIC My Commission Expires Aug. 31, 2010 This report \*\* contains (check all applicable boxes): (a) Facing Page. (b) Statement of Financial Condition.  $\Box$  (c) Statement of Income (Loss). □ (d) Statement of Changes in Financial Condition. (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital. (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors. (g) Computation of Net Capital. (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3. (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3. (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3. (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.  $\square (\mathcal{A})$  An Oath or Affirmation. (m) A copy of the SIPC Supplemental Report. (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

\*\* For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).



James G. Cosgrove, CPA Walter R. Fulton, CPA Michael F. Ganino, CPA Eric N. Hendlin, CPA William C. Lesko, CPA Alberto C. Martins, CPA Paul M. Sterczala, CPA Joseph A. Verrilli, CPA

## DWORKEN, HILLMAN, LAMORTE & STERCZALA, P.C. Certified Public Accountants / Business Consultants

To the Board of Directors of Wright Investors' Service Distributors, Inc. Milford, Connecticut

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934, we have performed the procedures enumerated below with respect to the accompanying Schedule of Assessment and Payments [Transitional Assessment Reconciliation (Form SIPC-7T)] to the Securities Investor Protection Corporation (SIPC) for the Year Ended December 31, 2009, which were agreed to by Wright Investors' Service Distributors, Inc. and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc., and SPIC, solely to assist you and the other specified parties in evaluating Wright Investors' Service Distributors, Inc.'s compliance with the applicable instructions of the Transitional Assessment Reconciliation (Form SIPC-7T). Wright Investors' Service Distributors, Inc.'s management is responsible for the Wright Investors' Service Distributors, Inc.'s compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our findings are as follows:

- 1. Compared the listed assessment payments in Form SIPC-7T with respective cash disbursement records entries, [copy of cancelled bank check], noting no differences;
- 2. Compared the amounts reported on the audited Form X-17A-5 for the year ended December 31 2009, as applicable, with the amounts reported in Form SIPC-7T for the year ended December 31, 2009, noting no differences;
- 3. Compared any adjustments reported in Form SIPC-7T with supporting schedules and working papers noting no differences; and
- 4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T and in the related schedules and working papers supporting the adjustments noting no differences.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

February 16, 2010

Burnhen, Hillow, Saporte v Stergele P. C.

An independent member of HLB International A world-wide organization of accounting firms and business advisers