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ANNUAL AUDITED REPORT
FORM X-17A-5
PART I

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**Information Required of Brokers and Dealers pursuant to Section 17 of the
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder**

REPORT FOR THE PERIOD BEGINNING 01/01/09 AND ENDING 12/31/09
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: TORA TRADING SERVICES, LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

THE WHARFSIDE BLDG, CHINA BASIN LANDING, 185 BERRY ST, #2001

(No. and Street)

SAN FRANCISCO
(City)

CALIFORNIA
(State)

94107
(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

PAUL CATUNA

(415) 546 2293

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

PricewaterhouseCoopers LLP

(Name - if individual, state last, first, middle name)

Three Embarcadero Center
(Address)

San Francisco
(City)

California
(State)

94111
(Zip Code)

CHECK ONE:

- Certified Public Accountant
- Public Accountant
- Accountant not resident in United States or any of its possessions.

FOR 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)

SEC 1410 (06-02) 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.

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Report of Independent Auditors

To the Member of
Tora Trading Services, LLC

In our opinion, the accompanying statement of financial condition and the related statement of income, of changes in member's equity and of cash flows present fairly, in all material respects, the financial position of Tora Trading Services, LLC at December 31, 2009, and the results of its operations and its cash flows for the year ended December 31, 2009, in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained in Schedules I and II is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by Rule 17a-5 under the Securities Exchange Act of 1934. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

PricewaterhouseCoopers LLP

February 24, 2010

San Francisco, California

Tora Trading Services, LLC
Statement of Financial Condition
December 31, 2009

Assets

Cash and cash equivalents	\$ 970,160
Due from member	2,921,424
Prepaid expenses and other assets	97,702
Property and equipment, net of \$308,457 accumulated depreciation	<u>281,640</u>
Total assets	<u>\$ 4,270,926</u>

Liabilities and Member's Equity

Accounts payable and accrued expenses	\$ 171,282
Accrued compensation	275,136
Capital lease obligation	<u>4,620</u>
Total liabilities	451,038
Member's equity	<u>3,819,888</u>
Total liabilities and member's equity	<u>\$ 4,270,926</u>

The accompanying notes are an integral part of these financial statements.