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UNITEDSTATSS SECURITIES AND EXCERANCE COMMISSION Washington, D.C. 20549 SEC Mail Performance: 3283 0735 SEC Mail Performance: 12.00 ANNUAL AUDITED REPORT Security FORM X-17A-5 PART III MAY 2 1 2010 FORM X-17A-5 MAY 2 1 2010 FOR OFFICIAL USE ONLY FORM X-17A-5 FOR OFFICIAL USE ONLY FOR OFFICIAL USE ONL	10030209	
ANNUAL ADDITED REPORT Section FORM X-17A-5 PART III, H MAY 2 1 2010 Marchington, DC Information Required of Brokers and Dealers Parsuant to Section Securities Exchange Act of 1934 and Rule 17a-5 Thereunder REPORT FOR THE PERIOD BEGINNING <u>01/01/209</u> AND ENDING <u>12/23/2009</u> MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY MANDDAYY A. REGISTRANT IDENTIFICATION MANDDAYY MANDDAYY A. REGISTRANT IDENTIFICATION MANDAY MANDDAYY A. REGISTRANT IDENTIFICATION MANDAY MA	SECURITIES AND EXCHANGE COMMISSION OMB Washington, D.C. 20549 SEC Mail Provident	Number: 3235-0123 es: January 31, 2007 ateg average burden
Information Required of Brokers and Dealers Parsuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder REPORT FOR THE PERIOD BEGINNING 01/01/2009 AND ENDING 12/34/2009 MANDONY A. REGISTRANT IDENTIFICATION NAME OF BROKER-DEALER: UPEDBESE (Do not use P.O. Box No.) 2) M-11/4000 2000 (Difference) KOMONY (No. and Street) KOMONY (City) KAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT (City) KAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT B. ACCOUNTANT IDENTIFICATION NDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report* Fric 2 May 10 51 (Area Code - Telephone Number) Address) (City) (City) KOM ACCOUNTANT IDENTIFICATION NDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report* Fric 2 May 10 51 (City) (City) (State) (City) (State) (City) (State) (City) (State) (St	FORM X-17A-5 A MAY 21 2010	SEC FILE NUMBER
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Friceman Ron (Name - if individual, state last, first, middle nome) A7 White Plains Rd 14E Tarry fown M 10591 (Address) (City) (State) (Zip Code) CHECK ONE- D' Certified Public Accountant Public Accountant Accountant not resident in United States or any of its possessions.	B. ACCOUNTANT IDENTIFICATION	
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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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## OATH OR AFFIRMATION

Michael ROSS I, , swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Westchoster Capital Planning, Inc <u>h</u>C, as , 20<u>09</u>, are true and correct. I further swear (or affirm) that \_\_\_, as of 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: Signature Title HELEN E. CURRY Notary Public, State of New York No. 01CU6205303 Notary Public Qualified in Ulster County Commission Expires May 4, 2 This report \*\* contains (check all applicable boxes): A (a) Facing Page. (b) Statement of Financial Condition. (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. (i) 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. (1) 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).

## RON FRIEDMAN, CPA 177 White Plains Road-Apt. 14E Tarrytown, New York 10591

Board of Director and Shareholder Westchester Capital Planning, Inc. 21 Millbrook Lane Kerhonkson, NY 12446

In planning and performing our audit of the financial statements of Westchester Capital Planning, Inc. for the year ended December 31, 2009, we considered the Company's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

During our audit we did not find any material inadequacies in the Company's internal control structure required to be reported pursuant to SEC rule 17a-5(j).

Ron Friedman Tarrytown, New York February 21, 2010