SECURITIES AND EXCHANGE COMMISSION



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2010 ANNUAL AUDITED REPORT
FORM X-17A-5
PART III

sec file NUMBER 8- 6**3**724

DIVISION OF MARKET REGULATION

FACING PAGE

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	1/1/09	AND ENDING	12/31/09
	MM/DD/YY		MM/DD/YY
A. REG	ISTRANT IDENTIFI	CATION	
NAME OF BROKER-DEALER: Strate	egic Point Sc	o virking	LJ COFFICIAL USE ONLY
ADDRESS OF PRINCIPAL PLACE OF BUSI	NESS: (Do not use P.O. I	Box No.)	FIRM I.D. NO.
	(No. and Street)		
(City)	(State)		(Zip Code)
NAME AND TELEPHONE NUMBER OF PE	RSON TO CONTACT IN	REGARD TO THIS I	REPORT
			(Area Code - Telephone Number)
B. ACCO	DUNTANT IDENTIF	ICATION	
INDEPENDENT PUBLIC ACCOUNTANT W	\wedge	impi x D.	e Rienzo P.C
(Address)	(City)	(State	(Zip Code)
CHECK ONE: Certified Public Accountant Public Accountant			
Accountant not resident in Unite	ed States or any of its poss	sessions.	
	FOR OFFICIAL USE	and the second s	
	OH SHIJARA SON		

*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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Independent Accountants' Report on Applying Agreed-Upon Procedures

Member Strategic Point Securities, LLC Providence, Rhode Island



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 period from April 1, 2009 through December 31, 2009, which were agreed to by Strategic Point Securities, LLC (the Company), and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc. and SIPC, solely to assist you and these other specified parties in evaluating the Company's compliance with the applicable instructions of the Transitional Assessment Reconciliation (Form SIPC-7T). The Company's management is responsible for the Company'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 to the respective cancelled checks noting no differences.
- 2. Compared the total revenue reported on the audited financial statements included within Form X-17A-5 for the year ended December 31, 2009, less revenues reported on the FOCUS reports for the period from January 1, 2009 through March 31, 2009, with the amounts reported in Form SIPC-7T for the period from April 1, 2009 to December 31, 2009 noting no differences.
- 3. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T 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.

Leflaatz, Jas Jukel, Champi é De Genzol. C.

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Providence, Rhode Island February 26, 2010

* STRATEGIC POINT SECURITIES, LLC (A LIMITED LIABILITY COMPANY) (A WHOLLY-OWNED SUBSIDIARY OF STRATEGIC POINT HOLDINGS, LLC)

SCHEDULE OF ASSESSMENT AND PAYMENTS [TRANSITIONAL ASSESSMENT RECONCILIATION (FORM SIPC-7T)] TO THE SECURITIES INVESTOR PROTECTION CORPORATION FOR THE PERIOD FROM APRIL 1, 2009 THROUGH DECEMBER 31, 2009

Total revenue		 422,503
Additions		- 0 -
Deductions		- 0 -
Total additions / deductions		 - 0 -
SIPC net operating revenues	\$	 422,503
General assessment at .0025		1,056
Payments made:		
December 29, 2008		150
July 15, 2009	,	194
February 4, 2010		712
Total payments made	· —	1,056
Less overpayments applied		 - 0 -
Plus interest on late payments		 - 0 -
Assessment balance due (overpaid)	<u>\$</u>	- 0 -