SECURITIES AND EXCHANGE COMMISSION



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ANNUAL AUDITED REI FORM X-17A-5/A **PART III**

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DIVISION OF MARKET REGULATION

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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 BEGINN	IING /////09 MM/DD/YY	AND ENDING	12/31/09 MM/DD/YY
	. REGISTRANT IDENTII		A service of the serv
NAME OF BROKER-DEALER: All	en, Mooney & Barne	es Brokerage vices, LLC.	OFFICIAL USE ONLY
ADDRESS OF PRINCIPAL PLACE O	F BUSINESS: (Do not use P.O	. Box No.)	FIRM I.D. NO.
	(No. and Street)		
(City)	(State)		(Zip Code)
NAME AND TELEPHONE NUMBER	OF PERSON TO CONTACT II	N REGARD TO THIS RE	PORT
			(Area Code - Telephone Number
В.	ACCOUNTANT IDENTI	FICATION	
INDEPENDENT PUBLIC ACCOUNTA	ANT whose opinion is contained Holley L Co-	d in this Report*	
	(Name-if individual, state la	st, first, middle name)	
	(City)	(State)	(Zip Code)
(Address) CHECK ONE:	(City)	(State)	(Zip Code)
☐ Certified Public Account	tant		
☐ Public Accountant			
☐ Accountant not resident	in United States or any of its po	essessions.	
	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)

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JAMES D. A. HOLLEY & CO.

'CERTIFIED PUBLIC ACCOUNTANTS

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Washington, DC

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES RELATED TO AN ENTITY'S SIPC ASSESSMENT RECONCILIATION

To the Board of Directors
Allen, Mooney & Barnes Brokerage Services, LLC
Thomasville, Georgia

JAMES D. A. HOLLEY, C.P.A. (1899-1986) ROBERT T. GRAVELY, C.P.A. (1926-1995) CHARLES W. PENNINGTON, C.P.A. (1930-2008)

IOHN A. MADDEN, C.P.A.

L. MCRAE HARPER, C.P.A. GWYNNE Y. PARMELEE, C.P.A.

MATTHEW H. GILBERT, C.P.A.

DONNA S. BERGERON, C.P.A.

JOAN S. MCINTYRE, C.P.A.

WILLIAM J. RAMSAY, C.P.A.

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 to December 31, 2009, which were agreed to by Allen, Mooney & Barnes Brokerage Services, LLC and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc., and SIPC solely to assist you in evaluating Allen, Mooney & Barnes Brokerage Services, LLC's compliance with the applicable instructions of the Transitional Assessment Reconciliation (Form SIPC-7T). Allen, Mooney & Barnes Brokerage Services LLC'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 with respective cash disbursement records entries in the Company's accounting records noting no differences;
- 2. Compared the total revenue amounts of the audited 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 to 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. There were no adjustments in the reported amounts in Form SIPC-7T from the Company's accounting records; and
- 4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T.

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.

James D.A. Helley & Co.

February 25, 2010

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SCHEUDLE OF ASSESSMENT AND PAYMENTS

SIPC net operating revenues April 1 through December 31, 2009	<u>932,836</u>
General assessment @ .0025	<u>2,332</u>
Payments: December 30, 2008 July 13, 2009 February 1, 2010	150 666 1,516 2,332

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