

**STATES IANGE COMMISSION** on, D.C. 20549



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#### ANNUAL AUDITED REPORTEC Mail Processing SEC FILE NUMBER **FORM X-17A-5 PARTIII**

Section

8-33612

MAY 04 2010

FACING PAGE Washington, DC Information Required of Brokers and Dealers Pursuant to Specion 17 of the **FACING PAGE** Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING _	M	1/1/09 M/DD/YY	AND ENDING	12/31/09 . MM/DD/YY
				•
A. REC	ISTRAN	T IDENTII	FICATION	
NAME OF BROKER-DEALER: D. B. McKe	nna & Co.,	Inc.		
				OFFICIAL USE ONLY
ADDRESS OF PRINCIPAL PLACE OF BUS	INESS: (D	o not use P.O	. Box No.)	FIRM ID. NO.
·	207 V	West Main S	treet	
		and Street)		
Bennington	•	VT		05201
(City)	(	State)		(Zip Code)
NAME AND TELEPHONE NUMBER OF PR	ERSON TO	CONTACT	IN REGARD TO THIS	S REPORT
Donald B. McKenna				(802) 447-1538
				(Area Code — Telephone No.)
B. ACC	OUNTAN	T IDENTI	FICATION	
INDEPENDENT PUBLIC ACCOUNTANT W			<del></del>	
		kin & Bugg		
		ıl, state last, first, n	•	
10 Tower	Lane .	Avon	CT	06001
(Add	ress) .(C	ity)	(State)	Zip Code)
CHECK ONE:  X Certified Public Accountant Public Accountant Accountant not resident in United	States or a	ny of its posse	essions.	
	FOR OFF	ICIAL USE ONL	<b>v</b>	
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*Claims for exemption from the requirement that	the appual r	anort ha cover	ed by the opinion of an	indanandant nublia aaaauntar
must be supported by a statement of facts and cir				
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SEC 1410 (06-02)

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

#### OATH OR AFFIRMATION

1, DONARD B. McKenna	, swear (or affirm) that, to the best of
my knowledge and belief the accompanying financial statem	ent and supporting schedules pertaining to the firm of
D.B. McKinna & Co., INC.	, as
of DECEMBER 31 , 20	, as , as , as , as , as
neither the company nor any partner, proprietor, principal o	fficer or director has any proprietary interest in any account
classified solely as that of a customer, except as follows:	
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	- HAAAAAA
	6 bounded No Make war
	Signature
	TESUCH
	Title
Bit Mylu	
Notary Public	
This report ** contains (check all applicable boxes):  (a) Facing Page.	
(a) Facing Fage.  (b) Statement of Financial Condition.	
(c) Statement of Income (Loss).	
☐ (d) Statement of Changes in Financial Condition.	Call Burning Control
(e) Statement of Changes in Stockholders' Equity or Pr	artners' or Sole Proprietors' Capital.
☐ (f) Statement of Changes in Liabilities Subordinated to ☐ (g) Computation of Net Capital.	Claims of Creditors.
(g) Computation of Net Capital.  (h) Computation for Determination of Reserve Require	ements Pursuant to Rule 15c3-3.
(i) Information Relating to the Possession or Control I	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 Req	uirements Under Exhibit A of Rule 15c3-3.
	d 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.

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



#### Independent Accountants' Report on Applying Agreed-Upon Procedures Related to an Entity's SIPC Assessment Reconciliation

To the Board of Directors and Stockholders of D. B. McKenna & Co., Inc.:

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 Assessments and Payments to the Securities Investor Protection Corporation (SIPC) for the year ended December 31, 2009, which were agreed to by D.B. McKenna & Co., Inc. (the Company) and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc., and SIPC, solely to assist you and the 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 these 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 of 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 the respective cash disbursements to the Company's general ledger, noting no differences:
- 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 work papers that were used to generate the FOCUS report filings, noting no differences; and
- 4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T with the related schedules and work 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 those parties.

Saston Lifkin : Bugg, LLP

Avon, Connecticut April 29, 2010

10 Tower Line. Ason CT 06001 Telephone (860) 678-9200 FAX (860) 678-9302

30 Main Street Burlington, VT 05401 Telephone (802) 865-9300 Fra X (802) 865-9302

em ul: intermanen@slbcpu.com

SIPC-7T

(29-REV 12/09)

SECURITIES INVESTOR PROTECTION CORPORATION 805 (5th St. N.W. Suite 805, Washington, D.C. 20005 2215

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(Read carefully the inst

TO BE FILED BY ALL SIPC MEMBERS WITH FISCAL YEAR ENDINGS

1/-2-IS	(29-REV 12/09)	
202-371-8300	ional Assessment Reconciliation	Proctions in your Working Goov before completing this Form)

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of Me softh
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1. Name of Member, address, Designated Examining Authority, 1934 Act registration no. and month in which liscal year ends for purposes of the audit requirement of SEC Rule 17a-5.	Note: If any of the information shown on the mailing label requires correction, please e-mail any corrections to form@sipc.org and so indicate on the form flied.  Name and telephone number of person to contact respecting this form.	BRIAN MCKENNA (802)44/7-1535
1. Name of Member, address, Designated Examining Authority, purposes of the audit requirement of SEC Rufe 17a-5.	033912 FINRA DEC D B MCKENNA & CO INC 9*9 ZOTAAIN ST BENNINGTON V7 05201-2108	

<u>"</u>	j
A. General Assessment [item 2e from page 2 (not less than \$150 minimum)]	B. Less payment made with SIPC-6 filed including \$150 paid with 2009 SIPC-4 (exclude interast)

74.47 150.00

> E. Interest computed on late payment (see instruction E) for\_\_\_\_days at 20% per annum D. Assessment balance due or (overpayment) C. Less prior overpayment applied Date Paid

114.47

F. Total assessment balance and interest due (or overpayment carried lorward)

G. PAID WITH THIS FORM: Check enclosed, payable to SIPC Total (must be same as F above)

H. Overpayment carried forward

114.47

3. Subsidiaries (S) and predecessors (P) included in this form (give name and 1934 Act registration number):

The SIPC member submitting this form and the states on by whom it is executed represent thereby that all information contained herein is true, correct and complete.

Dated the 23 day of FEBRUARY 2018

FINANCIAL MANGER

D. 13. Hel

This form and the assessment payment is due 60 days after the and of the fiscal year. Retain the Working Copy of this form for a period of not less than 6 years, the latest 2 years in an easily accessible place.

Reviewed Reviewed Documentation			
Received	Documentation	Documentation	Reviewed
1			Received
Dates: Postmarked Postmarked Calculations Property Exceptions:	Calculations	Calculations	Dates:

Forward Copy \_\_

# DETERMINATION OF "SIPC NET OPERATING REVENUES" AND GENERAL ASSESSMENT

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2	5 2	2d. SIPC Net Operating Revenues	105 787.
			\$ 364.47 (to page 1 but not less than
		2	\$150 minimum)

### D. B. McKenna & Co., Inc. Notes to the Financial Statements For the Years Ended December 31, 2009 and 2008

#### Note 1 - General

Organization - D. B. McKenna & Co., Inc. (the Company) is a privately owned corporation. It operates as a retail stock brokerage business and is located at 207 Main Street in Bennington, Vermont. D.B. McKenna Co., Inc. operates through a broker-dealer contract with Raymond James and Associates, Inc.

**Description of Business** - The Company does not hold funds or securities for, or owe funds or securities to customers. The Company is involved in mutual fund sales and is subject to the reserve requirement provisions of Rule 15c3-3. However, to conform to the exemption provision under Rule 15c3-3, the Company has established a segregated cash account for the exclusive benefit of customers and is exempt from the calculation of a reserve requirement within Rule 15c3-3 under the exemptive provision Section (k)(2)(ii) of the Securities and Exchange Act of 1934.

The Company is registered with the Securities and Exchange Commission and is a member of the Financial Industry Regulatory Authority (FINRA) and Securities Investor Protection Corporation. The Company is subject to federal and state security laws, as well as FINRA regulations.

#### Note 2 - Summary of Significant Accounting Policies

Basis of Reporting - The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), which require management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ significantly from those estimates.

In June 2009, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards No. 168, "FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles - A Replacement of FASB Statement No. 162". This guidance establishes the FASB Accounting Standards Codification (ASC or the Codification) as the source of authoritative GAAP for nongovernmental entities. The Codification supersedes all existing non-SEC accounting and reporting standards. Rules and interpretive releases of the SEC under authority of federal securities laws will remain authoritative GAAP for SEC registrants. This guidance is effective for financial statements issued for interim and annual periods ending after September 15, 2009. As the Codification will not change existing GAAP, the adoption of this guidance did not have an impact on the financial condition or results of operations of the Company.

Cash and Cash Equivalents - For financial statement purposes, the Company considers all short-term investments with an original maturity of three months or less from the date of purchase to be cash equivalents. For these short-term investments, the carrying value is an estimate of market value. The Federal Depository Insurance Corporation (FDIC) insures cash balances up to \$250,000 per customer, per bank. In addition, FDIC coverage for balances in non-interest bearing transaction deposit accounts is unlimited if the bank elects to participate. Amounts in excess of the FDIC limits are uninsured.

JOHN FULVIO, CPA SUSAN E. VAN VELSON, CPA CHRISTIAN TIRIOLO, CPA KENNETH S. WERNER, CPA

#### FULVIO & ASSOCIATES. L.L.P.

Certified Public Accountants

5 West 37th Street 4th Floor New York, New York 10018

TEL: 212-490-3113 FAX: 212-986-3679 www.fulviollp.com

April 21, 2010

Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

RE: C.P. Eaton Partners, LLC & Subsidiaries

To whom it may concern:

The financial statements have been revised in accordance with FINRA's letter dated April 16, 2010 to C.P. Eaton Partners, LLC, to correct the following two typo errors in our earlier filing dated February 26, 2010.

- 1. Correction on page 16- The firm operates pursuant to SEC Rule 15C3-3(k)(2)(i) instead of 15C3-3(k)(2)(ii).
- 2. Correction on page 15- The "Total consolidated member capital" should be read as \$19,875,202 instead of 875,202.

Enclosed are two revised copies of the following reports pursuant to the filing requirements of Rule 17a-5 of the Securities and Exchange Commission:

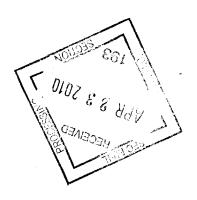
- 1. Financial Statements and Supplementary Schedule as of December 31, 2009 and Independent Auditors' Supplementary Report on Internal Control.
- 2. Independent Auditors' Report on the SIPC Annual Assessment
- 3. Statement of Financial Condition as of December 31, 2009.

It is our understanding that the company's financial statements and supplementary schedule, which are bound separately from the annual statement of financial condition, shall be deemed confidential pursuant to the disclosure standards set forth in paragraph (e)(3) of Rule 17a-5.

Very truly yours,

John Fulvio

Enclosures 2010



# C.P. EATON PARTNERS, LLC & SUBSIDIARIES AUDITED CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2009

## C.P. EATON PARTNERS, LLC & SUBSIDIARIES REPORT PURSUANT TO RULE 17a-5(d) DECEMBER 31, 2009

## C.P. EATON PARTNERS, LLC & SUBSIDIARIES CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2009

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