



ANNUAL AUDITED REPORT FORM X-17A-5/H PART III

OMB APPROVAL

OMB Number: 3235-0123

Expires: February 28, 2010 Estimated average burden hours per response. 12.00

SEC FILE NUMBER

8-26184

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 _	January 1, 2009 MM/DD/YY	AND ENDING	December 31, 2009 MM/DD/YY
Δ Ε	REGISTRANT IDE	NTIFICATION	
	A CONTROL OF THE CONT		ын үү маглао аштаны аташка Магмейун байн Игв Нов Астрастичнуу нь шимий катын тоо не <mark>такжет уучын тоо келектанын а</mark>
NAME OF BROKER-DEALER: Ascher Dec	cision Services, Inc.		OFFICIAL USE ONL
ADDRESS OF PRINCIPAL PLACE OF BUSI	ANT BANGULE MERCAL IMANA PART	B92No	EIDM I D NO
ADDRESS OF FRINCII ALTERED OF DOS	Public Collomo	row.	FIRM I.D. NO.
12	210 4ill Lane	THE SAME OF THE SA	
San Marino	Californ	ia	91108
(City)	(State)		(Zip Code)
NAME AND TELEPHONE NUMBER OF PE	RSON TO CONTACT I	N REGARD TO THIS RE	PORT
Stephen Ascher		<u> </u>	(626) 683-0000 (Area Code – Telephone Number)
			(Alea Code Telephone I tumber)
	CONTRACTOR		THE RESIDENCE OF THE PROPERTY
В. А	CCOUNTANT ID	ENTIFICATION	
NAME AND ADDRESS OF THE PROPERTY OF THE PROPER			
INDEPENDENT PUBLIC ACCOUNTANT W			
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA	hose opinion is containe	d in this Report* first, middle name)	01276
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA (N 18425 Burbank, Suite 606, Ta	whose opinion is containe lame – if individual, state last, arzana	d in this Report*	91356 (Zip Code)
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA (N 18425 Burbank, Suite 606, Ta (Address)	whose opinion is contained lame – if individual, state last, arzana (City)	d in this Report* first, middle name) California (State)	
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA (N 18425 Burbank, Suite 606, Ta	whose opinion is contained lame – if individual, state last, arzana (City)	d in this Report* first, middle name) California (State)	
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA (N 18425 Burbank, Suite 606, Ta (Address)	whose opinion is contained lame – if individual, state last, arzana (City)	d in this Report* first, middle name) California (State)	
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA (N 18425 Burbank, Suite 606, Transport (Address) CHECK ONE:	whose opinion is contained lame – if individual, state last, arzana (City)	d in this Report* first, middle name) California (State)	
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA (N 18425 Burbank, Suite 606, Ti (Address) CHECK ONE: Certified Public Accountant Public Accountant	whose opinion is containe lame – if individual, state last, arzana (City)	d in this Report* first, middle name) California (State)	
INDEPENDENT PUBLIC ACCOUNTANT w Brian W. Anson, CPA (N 18425 Burbank, Suite 606, Ta (Address) CHECK ONE: Certified Public Accountant	whose opinion is containe lame – if individual, state last, arzana (City)	d in this Report* first, middle name) California (State) possessions.	

*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)

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.

SEC 1410 (06-02)

AB 15

OATH OR AFFIRMATION

I, _	Stephen Ascher, swear (or affirm) that, to the best of my
kno	wledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of
	Ascher Decision Services, Inc. , as
of_	December 31 , 20 09 , are true and correct. I further swear (or affirm) the
neit	ther the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified
sole	ely as that of a customer, except as follows:
	NONE
	NONE
	Reffant Gignature Stephen Ascher
	President
	DM: SWER.EE Title
_	Commission # 1664821
_	Notary Public Notary Public - Callloring
	to Argeles County
Thi	is report ** contains (check all applicable 10.23)
X	(a) Facing Page.
X	(b) Statement of Financial Condition.
\times	(c) Statement of Income (Loss).
X	(d) Statement of Changes in Financial Condition.
\times	(e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
	(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
\boxtimes	(g) Computation of Net Capital.
\boxtimes	(h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
\boxtimes	(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.
X	(k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of
	consolidation.
X	(1) An Oath or Affirmation.
×	(m) A copy of the SIPC Supplemental Report.
\Box	(n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.
	() voralent annual a

N/A

^{**}For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

ASCHER DECISION SERVICES, INC.

Notes to Financial Statements December 31, 2009

Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Ascher Decision Services, Inc. (the "Company") was incorporated in the state of California on March 5, 1981, and is a broker-dealer registered with the Securities and Exchange Commission (the "SEC) in the business of securities brokerage and investment counseling. The Company is 75% owned by Stephen Y. Ascher, 10% owned by Quantum Leap Institute, 10% by Worldvest, and 5% owned by Catherine Ascher. The Company is a member of the Financial Industry Regulatory Authority ("FINRA") and the Securities Investor Protection Corporation ("SIPC").

The Company conducts business on a fully disclosed basis whereby the execution and clearance of trades are handled by another Broker/Dealer. The Company does not hold customer funds and/or securities.

The Company earns advisory fees for its involvement in occasional investment banking deals

Summary of significant accounting policies:

The presentation of financial statements in conformity with accounting principles generally accepted in the United State of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Securities transactions are recorded on a settlement date basis

Current income taxes are provided for estimated taxes payable or refundable based on tax returns filed on the cash basis of accounting. Deferred income taxes are recognized for the estimated future tax effects attributable to temporary differences in the basis of assets and liabilities for financial and tax reporting purposes. Measurement of current and deferred tax assets and liabilities is based on provisions of enacted federal and state tax laws.

The Company accounts for its income taxes using the Financial Accounting Standards Board Statement of Financial Accounting Standards No. 109, "Accounting for income taxes", which requires the establishment of a deferred tax asset or liability for the recognition of the future deductible or taxable amounts and operating loss and tax credit carry forwards. Deferred tax expenses or benefits are recognized as a result of the changes in the assets and liabilities during the year.



Financial Industry Regulatory Authority

Via Certified Mail 7007 0220 0000 4602 3630

April 12, 2010

Stephen Ascher President Ascher Decision Services, Inc 1210 Mill Lane San Marino, CA 91108

RE: Ascher Decision Services, Inc

Dear Mr. Ascher:

This acknowledges receipt of your December 31, 2009 annual filing of audited financial statements made pursuant to U.S. Securities and Exchange Commission (SEC) Rule 17a-5(d) (the Rule). The report as submitted appears deficient in that it did not contain the following;

 Note # 1 on page 7 is incorrect in that it does not accurately reflect the current ownership of the firm.

Based on the above, your filing does not comply with the requirements of the Rule. The text of the Rule is reproduced in the *FINRA Manual* under the section titled *SEC Rules*. We urge you to review the Rule with your independent accountant.

Pursuant to the provisions of FINRA Rule 8210, we request that you send one copy of each item (s) listed above to this office and to the appropriate SEC regional of district office, and two copies to the SEC Washington, D.C. office. Your submissions must include a new completed Form X-17A-5 Part III Facing Page, a copy of which is enclosed for your convenience.

Please respond to this matter by April 26, 2010. Questions may be addressed to Krystle Rhodes Busch, Regulatory Coordinator at (213) 613-2605.

Sincerely

Lusana Gee

Examination Manager

Enclosure: Form X-17A-5 Part III Facing Page

cc: Chief Regulatory Coordinator, Securities and Exchange Commission

Brian W. Anson