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EKN FINANCIAL SERVICES INC.
INDEPENDENT AUDITORS' REPORT
ON
SCHEDULE OF ASSESSMENT AND PAYMENTS TO THE SECURITIES
INVESTOR PROTECTION CORPORATION
FOR THE YEAR ENDED DECEMBER 31, 2009

LIEBMAN GOLDBERG & HYMOWITZ LLP

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To the Board of Directors of EKN Financial Services Inc.
135 Crossways Park Drive - Suite 101
Woodbury, NY 11797

Washington, DC
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In accordance with Rule 17-a-5(e)(4) under Securities Exchange Act of 1934, we have audited the Schedule of Assessment and Payments [Transitional Assessment Reconciliation (Form SIPC-7T)] to the Securities Investor Protection Corporation (SIPC) for the year ended December 31, 2009, solely to assist you in compliance with the applicable instructions of the Transitional Assessment Reconciliation (Form SIPC-7T). At December 31, 2009, the Company was in violation for not filing the required form. EKN's management is responsible for EKN's compliance with those requirements. Our audit was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 and cancelled checks noting no differences.
2. 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 (see item 4 below).
3. Compared any adjustments reported in Form SIPC-7T with supporting schedules and working papers noting no differences.
4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T and in the related schedules and working papers and noted a mathematical error when the Company inadvertently listed clearance fees deducted at \$3,000 - higher than it should have. The above error resulted in an underpayment of approximately seven dollars (management was informed of the above).
5. Payment schedule attached.

This report is intended solely for the information and use of Management Financial Industry Regulatory Authority, Inc. SIPC and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

Liebman Goldberg & Hymowitz LLP
May 13, 2010

PAYMENT SCHEDULE

<u>DATE</u>	<u>PAID TO</u>	<u>AMOUNT</u>	<u>MAILED TO:</u>
5/7/10	SIPC	\$7,439.00	P.O. Box 92185 Washington, DC 20090-2185
11/24/09	SIPC	\$1,934.38	P.O. Box 92185 Washington, DC 20090-2815