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

SEC FILE NUMBER
8- 39523

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 10/1/2009 AND ENDING 09/30/2010
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: The Weil Company
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
12555 High Bluff Drive, Suite 180

OFFICIAL USE ONLY
FIRM I.D. NO.

San Diego CA 92130
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Laura Gordon 858-724-6055
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*
Roschke & Wall, Business Advisors and CPAs, Inc.

23622 Calabasas Road #107 Calabasas CA 91302
(Address) (City) (State) (Zip Code)

CHECK ONE:

- Certified Public Accountant
- Public Accountant
- Accountant not resident in United States or any of its possessions.

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)

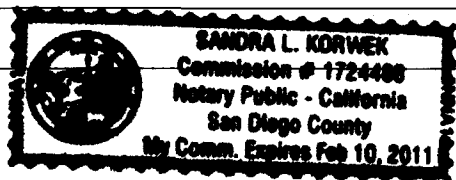
SEC 1410 (06-02)

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OATH OR AFFIRMATION

I, John V. Wells, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Christopher Weil & Company, Inc., as of September 30, 2010, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

none



John V. Wells

Signature

President/Chief Executive Officer

Title

Sandra L. Korwek
Notary Public

This report ** contains (check all applicable boxes):

- (a) Facing Page.
- (b) Statement of Financial Condition.
- (c) Statement of Income (Loss).
- (d) Statement of Changes in Financial Condition.
- (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- (g) Computation of Net Capital.
- (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- (j) 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.
- (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- (l) 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.

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

INDEPENDENT AUDITOR'S REPORT



The Board of Directors
The Weil Company
d.b.a. Christopher Weil & Company, Inc.
San Diego, California

We have audited the accompanying statement of financial condition of The Weil Company d.b.a. Christopher Weil & Company, Inc. (a Corporation), as of September 30, 2010, and the related statements of operations, changes in liabilities subordinated to claims of general creditors, changes in stockholder's equity and cash flows for the year then ended, that you are filing pursuant to Rule 17a-5 under the Securities Exchange Act of 1934. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Weil Company d.b.a. Christopher Weil & Company, Inc. as of September 30, 2010, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information included on page 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script that reads "Roschke & Wall".

November 18, 2010
Calabasas, California

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF FINANCIAL CONDITION
September 30, 2010

ASSETS

Cash and equivalents (Note 1 and 4)	\$ 286,097
Securities owned:	
Marketable, at market value (Notes 3 and 4)	5,829
Property and equipment, at cost, net of accumulated depreciation (Note 2)	22,942
Property and equipment acquired under capital lease, net of accumulated depreciation (Note 6)	13,944
Deposits	21,741
Receivable from clearing organization	68
Prepaid and other current assets	<u>34,890</u>
	\$ <u><u>385,511</u></u>

LIABILITIES AND STOCKHOLDER'S EQUITY

Liabilities:	
Accounts payable and accrued expenses	\$ 29,354
Obligations under capital lease (Note 6)	11,115
Income taxes payable	1,984
Deferred income taxes (Note 8)	<u>7,500</u>
Total Liabilities	<u>49,953</u>
Commitments and contingent liabilities (Note 5)	
Stockholder's Equity:	
Common stock, \$1 par value; 1,000,000 shares authorized; 16,000 shares issued and outstanding	16,000
Retained earnings	<u>319,558</u>
Total Stockholder's Equity	<u>335,558</u>
	\$ <u><u>385,511</u></u>

The accompanying notes are an integral
part of these financial statements

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF OPERATIONS
For the year ended September 30, 2010

REVENUES

Commissions, portfolio management and administrative fees	\$ 2,319,411
Interest income	9,436
Unrealized loss on securities owned	(486)
Loss on fixed asset dispositions	<u>(6,273)</u>

2,322,088

OPERATING EXPENSES

2,296,480

INCOME BEFORE TAXES ON INCOME

25,608

Provision for taxes on income (Notes 1 and 8)

Current	7,984
Deferred	<u>(300)</u>

7,684

NET INCOME

\$ 17,924

The accompanying notes are an integral
part of these financial statements

**THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.**

**STATEMENT OF CHANGES IN LIABILITIES
SUBORDINATED TO CLAIMS OF GENERAL CREDITORS
September 30, 2010**

As of September 30, 2010, the Company does not have any borrowings under subordination agreements.

**The accompanying notes are an integral
part of these financial statements**

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
For the year ended September 30, 2010

	<u>Common Stock</u>		<u>Retained</u>	
	<u>Shares</u>	<u>Amount</u>	<u>Earnings</u>	<u>Total</u>
Balance, October 1, 2009	16,000	\$ 16,000	\$ 301,634	\$ 317,634
Net income, year ended September 30, 2010			17,924	17,924
BALANCE, SEPTEMBER 30, 2010	<u>16,000</u>	<u>\$ 16,000</u>	<u>\$ 319,558</u>	<u>\$ 335,558</u>

The accompanying notes are an integral
part of these financial statements

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF CASH FLOWS
For the year ended September 30, 2010

CASH FLOWS FROM OPERATING ACTIVITIES:

Net income	\$	17,924
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization		14,816
Unrealized loss on securities		486
Realized loss on disposal of assets		6,273
Deferred income taxes		(300)
(Increase) decrease in operating assets:		
Commissions receivable		3,066
Net receivable from clearing organization		28,529
Prepayments and other current assets		(17,819)
Income tax refunds receivable		1,347
Deposits		(14,966)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses		17,126
Income taxes payable		1,984
		58,466
Net cash from operating activities		58,466

CASH FLOWS FROM INVESTING ACTIVITIES:

Property and equipment purchased		(8,750)
		(8,750)
Net cash to investing activities		(8,750)

CASH FLOWS FROM FINANCING ACTIVITIES:

Capital lease obligation paid		(6,063)
		(6,063)
Net cash to financing activities		(6,063)

Net increase in cash and equivalents		43,653
Cash and equivalents, October 1, 2009		242,444
CASH AND EQUIVALENTS, SEPTEMBER 30, 2010	\$	286,097

The accompanying notes are an integral
part of these financial statements

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS
For the year ended September 30, 2010

The Weil Company d.b.a. Christopher Weil & Company, Inc. (a California Corporation) (the "Company") was formed on March 4, 1988 and was acquired by the current owners on January 17, 1990. The Company is a fully disclosed general securities broker-dealer, and provides investment advisory services.

The Company became a registered broker-dealer pursuant to Section 15(b) of the Securities Exchange Act of 1934 on May 5, 1988. The Company is a member of the Financial Industry Regulatory Authority (FINRA), and is a Registered Investment Advisor, registered with the Securities and Exchange Commission.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation:

Depreciation is computed on the straight-line method based on the estimated useful lives of the assets, generally as follows:

Office equipment	7 years
Computer equipment	5 years

Leasehold improvements are amortized over the life of the asset. Repairs, maintenance and minor replacements are charged to expense as incurred. When assets are sold or abandoned, the applicable costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Cash Equivalents:

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Deferred Taxes on Income:

Deferred income taxes arise from timing differences resulting from income and expense items reported for financial accounting and tax purposes in different periods. The principal sources of timing differences are the use of the straight-line method of depreciation for financial reporting purposes and the declining balance method for tax reporting purposes, and the reporting of securities owned at their fair market value for financial reporting purposes and at their historical cost basis for tax reporting purposes.

Advertising Costs:

Advertising costs, except for costs associated with direct-response advertising, are charged to operations when the advertising first takes place. To date, the Company has not used direct-response advertising.

Advertising expense for the year ended September 30, 2010 was \$17,500.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires the Company to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentration of Credit Risk:

The Company maintains a cash balance at the bank. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

The Company also maintains accounts with two stock brokerage firms. The accounts contain cash and securities. Balances are insured up to \$500,000 (with a limit of \$100,000 for cash) by the Securities Investor Protection Corporation.

The Company is a general securities broker-dealer that also provides investment advisory services for clients most of whom are located in the United States. As such, the Company is susceptible to credit risk from customers in that region. The Company does not obtain security from its clients in support of commissions receivable. At September 30, 2010, the aggregate carrying value of commissions receivable from customers in the United States was \$0, which represents the maximum loss the Company could incur in the event that all such receivables were uncollected.

Concentration in Revenue:

For the year ended September 30, 2010, approximately 71% of the Company's revenue is derived from their fees on the clients' managed account portfolios.

Fair Value of Financial Instruments:

The Company's financial instruments, including cash and cash equivalents, commissions receivable and accounts payable, are carried at historical cost, which approximates their fair value because of the short-term maturity of these instruments and the relatively stable interest rate environment.

Revenue Recognition:

The Company's revenues are principally derived from an agreed upon percentage of each client's managed account portfolio. Revenues are recognized as they are earned.

NOTE 2: PROPERTY AND EQUIPMENT

As of September 30, 2010 property and equipment consisted of the following:

Office equipment	\$	18,617
Computer equipment		52,550
Leasehold improvements		<u>2,485</u>
		73,652
Less: accumulated depreciation		<u>(50,710)</u>
	\$	<u>22,942</u>

Depreciation expense was \$14,816 for the year ended September 30, 2010.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2010

NOTE 3: SECURITIES OWNED

Investments in securities are summarized as follows at September 30, 2010:

	Gross Unrealized <u>Loss</u>	Fair <u>Value</u>
Restricted equity securities	\$ <u>(2,271)</u>	\$ <u>5,829</u>

A change in net unrealized loss on securities owned of \$486 was recorded on the Statement of Operations for the year ended September 30, 2010.

NOTE 4: FAIR VALUE MEASUREMENTS

The Fair Value Measurement and Disclosures (Topic 820) of the FASB *Accounting Standards Codification* (ASC), defines fair value, establishes a framework for measuring fair value and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by ASC 820, are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 - inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Company has the ability to access.

Level 2 - inputs are observable inputs (other than quoted prices included within level 1) for the asset or liability, either directly or indirectly.

Level 3 - inputs are unobservable inputs for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability. (The unobservable inputs should be developed based on the best information available in the circumstances and may include the Company's own data).

The Company assets carried at fair value primarily consists of cash equivalents and securities owned. Cash equivalents include a deposit account required by J.P. Morgan; the Company's clearing account for purchases and sales of securities. The securities owned consist of restricted equity securities and are stated at market value. Market value is determined by J. P. Morgan's best estimate.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2010

NOTE 4: FAIR VALUE MEASUREMENTS (Continued)

The following table presents the Company's fair value hierarchy for those assets measured at fair value on a recurring basis as of September 30, 2010:

<u>September 30, 2010</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and equivalents segregated under financial services firm requirements	\$ 100,000			\$ 100,000
Securities owned	5,829			5,829
Total	\$ 105,829			\$ 105,829

NOTE 5: COMMITMENTS AND CONTINGENCIES

(a) The Company is required by the Securities and Exchange Commission and Financial Industry Regulatory Authority to maintain a minimum net capital balance of \$50,000. At September 30, 2010, the Company's net capital balance was \$236,086.

(b) Pursuant to the Securities and Exchange Commission Rule 15c3-1(a) (2) the Company shall not permit its aggregate indebtedness to all other persons to exceed 800% of its net capital. At September 30, 2010, the percentage was 21.16%.

(c) The Company's clearing account for purchases and sales of securities is held at J. P. Morgan. J. P. Morgan requires the "deposit account" to have cash, securities, or a combination of both to have a market value of \$100,000 or more at all times. At September 30, 2010, the balance in this account was \$100,000.

(d) The Company leases its office space under a non-cancelable operating lease expiring in December 31, 2015. Future minimum lease payments under this operating lease are as follows:

Fiscal year ending 9/30/11	\$ 159,729
Fiscal year ending 9/30/12	224,419
Fiscal year ending 9/30/13	231,152
Fiscal year ending 9/30/14	238,086
Fiscal year ending 9/30/15	245,229
Thereafter	<u>62,367</u>
Total minimum lease payments	\$ <u>1,160,982</u>

Total rent expense paid during the year ended September 30, 2010 amounted to \$87,316.

(e) The Company's lease for office equipment expires in February, 2013. Future minimum lease payments under this operating lease are as follows:

Fiscal year ending 9/30/11	\$ 9,739
Fiscal year ending 9/30/12	9,739
Fiscal year ending 9/30/13	<u>4,058</u>
Total minimum lease payments	\$ <u>23,536</u>

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2010

NOTE 6: CAPITALIZED LEASE

The Company is the lessee of a new phone system under a capital lease that is set to expire in 2012. The asset under the capital lease is recorded at fair value and the obligation has been recorded using the interest rate implicit in the lease. The asset is depreciated on a straight line basis over its estimated useful life. Depreciation of the capitalized lease is included in depreciation expense for the year ended September 30, 2010.

As of September 30, 2010 property held under capital leases consisted of the following:

Office equipment	\$ 18,188
Less: accumulated depreciation	<u>(4,244)</u>
	\$ <u>13,944</u>

Minimum future lease payments under capital lease as of September 30, 2010 for each of the next two years, together with the present value of the net minimum lease payments as of September 30, 2010 are as follows:

Fiscal year ending 9/30/11	\$ 6,063
Fiscal year ending 9/30/12	<u>5,052</u>
Total minimum lease payments	11,115
Less amount representing interest	<u>-</u>
Present value of net minimum lease payments	\$ <u>11,115</u>

NOTE 7: RELATED PARTIES

Several family members of The Weil Family Trust have provided service to the Company and have been paid accordingly. The Company has, on occasion and at its discretion, provided administrative services to several other companies under common control.

For the year ended September 30, 2010, transactions with related parties were as follows:

Administrative fees received from related parties	\$ <u>280,000</u>
Commissions and portfolio management fees received from related parties	\$ <u>121,042</u>

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2010

NOTE 8: DEFERRED INCOME TAXES

The net deferred tax liability is comprised of the following at September 30, 2010:

Deferred tax asset:	
Unrealized loss on securities owned	\$ 400
State tax timing difference	<u>500</u>
	900
Deferred tax liability:	
Depreciation differences	<u>(8,400)</u>
Net deferred tax liability	\$ <u><u>(7,500)</u></u>

NOTE 9: NO UNCERTAIN TAX POSITIONS

On October 1, 2009, the Company adopted FIN 48 which clarifies the accounting for uncertainty in income taxes recognized in the Company's financial statements in accordance with SFAS 109 and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. FIN 48 also provides guidance on derecognition and measurement of a tax position taken or expected to be taken in a tax return. The adoption of FIN 48 did not have a material effect on the Company.

The Company files income tax returns in the U.S. federal jurisdiction, state of California. The Company's federal income tax returns for tax years 2007 and beyond remain subject to examination by the Internal Revenue Service. The Company's California income tax returns for the tax years 2006 and beyond remain subject to examination by the Franchise Tax Board. (In addition, other tax credit carryforwards that may be used in future years are still subject to adjustment.)

The Company did not have unrecognized tax benefits as of September 30, 2010 and does not expect this to change significantly over the next 12 months. In connection with the adoption of FIN 48, the Company will recognize interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. As of September 30, 2010, the Company has not accrued interest or penalties related to uncertain tax positions.

NOTE 10: SUPPLEMENTAL DISCLOSURES TO STATEMENT OF CASH FLOWS

As supplemental information to the statement of cash flows, the Company made the following cash payments:

Income taxes	\$ <u>4,653</u>
Interest	\$ <u><u>0</u></u>

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2010

NOTE 11: PROFIT SHARING PLAN

The Company sponsors a 401(k) profit sharing plan for eligible participating employees. Eligibility begins after the employee has attained age twenty one, and has completed one full year of service. Under the plan the amount of the Employer's Contribution is discretionary, is not limited by the profitability of the Company and is determined by the Company each Plan Year. For the year ended September 30, 2010 the profit sharing contribution to the plan was \$15,001.

NOTE 12: SUBSEQUENT EVENTS

The Company evaluated subsequent events and transactions occurring after September 30, 2010 through November 18, 2010, the date these financial statements were available to be issued. The Company is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

SCHEDULE OF OPERATING EXPENSES
For the year ended September 30, 2010

Accounting and legal	\$ 36,407
Advertising	17,500
Auto expense	7,369
Charitable contributions	5,250
Clearing fees	191,572
Commission expense	33,899
Compliance expense	7,555
Computer research time and expenses	44,583
Depreciation and amortization	14,816
Dues and subscriptions	15,199
Education and training	12,341
Entertainment and promotion	13,194
Employee relations	2,803
Equipment leasing	13,959
Exchange fees	3,959
Fees, dues and assessments	42,183
Insurance expense	53,062
Moving expense	5,383
Office expense	20,405
Officer's salary	125,000
Office salaries and commissions	1,354,620
Payroll taxes	96,113
Postage and delivery	19,727
Profit sharing	15,001
Profit sharing administration	4,254
Proxy services	3,750
Rent	87,316
Sundry	1,058
Tax and licenses	1,299
Telephone	28,423
Trading errors	2,766
Travel	7,865
Utilities	7,849
TOTAL OPERATING EXPENSES	\$ <u>2,296,480</u>

See independent auditor's report

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY
INFORMATION REQUIRED BY RULE 17a-5 OF THE SECURITIES AND EXCHANGE COMMISSION**

The Board of Directors
The Weil Company
d.b.a. Christopher Weil & Company, Inc.
San Diego, California

We have audited the accompanying financial statements of The Weil Company d.b.a. Christopher Weil & Company, Inc. (a Corporation) as of and for the year ended September 30, 2010, and have issued our report thereon dated November 18, 2010. Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained on pages 18 through 21 is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by rule 17a-5 under the Securities Exchange Act of 1934. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Roschke & Wall

November 18, 2010
Calabasas, California

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

SCHEDULE OF COMPUTATION OF NET CAPITAL PURSUANT TO
RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION
September 30, 2010

Total stockholder's equity qualified for net capital	\$ <u>335,558</u>
Less Non-Allowable Assets:	
Petty Cash	200
Cash - CRD account	292
Prepaid expenses	34,890
Property and equipment, net	22,942
Leased property and equipment, net	13,944
Deposits	<u>21,741</u>
Total Non-Allowable Assets	<u>94,009</u>
Net Capital - Before Other Deductions	<u>241,549</u>
Haircuts and Other Deductions:	
Haircut on Sweep Fund	589
Haircut on securities owned	874
Excess deductible on fidelity bond	<u>4,000</u>
Total Haircuts and Other Deductions	<u>5,463</u>
NET CAPITAL	\$ <u><u>236,086</u></u>

See independent auditor's report on
accompanying financial information

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

SCHEDULE OF COMPUTATION OF NET CAPITAL PURSUANT TO
RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION (Continued)
September 30, 2010

AGGREGATE INDEBTEDNESS	
Total liabilities	\$ <u>49,953</u>
 AGGREGATE INDEBTEDNESS	 \$ <u><u>49,953</u></u>
 COMPUTATION OF BASIC NET CAPITAL REQUIREMENT	
Minimum net capital required	
(6 2/3% of aggregate indebtedness or \$50,000	
minimum requirement, whichever is greater)	\$ <u><u>50,000</u></u>
 COMPUTATION OF EXCESS NET CAPITAL	
Net capital (see page 18)	\$ 236,086
Less: total net capital requirement	<u>(50,000)</u>
 EXCESS NET CAPITAL	 \$ <u><u>186,086</u></u>
 PERCENT OF AGGREGATE INDEBTEDNESS TO	
NET CAPITAL	 <u><u>21.16%</u></u>

See independent auditor's report on
accompanying financial information

**THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.**

**COMPUTATION FOR DETERMINATION OF RESERVE REQUIREMENTS AND
INFORMATION RELATING TO THE POSSESSION OR CONTROL REQUIREMENTS
PURSUANT TO
RULE 15c3-3 OF THE SECURITIES AND EXCHANGE COMMISSION
AND
REPORT DESCRIBING ANY MATERIAL INADEQUACIES**

September 30, 2010

MINIMUM NET CAPITAL REQUIRED - \$50,000

The Weil Company d.b.a. Christopher Weil & Company, Inc., as a fully disclosed broker-dealer, does not hold any customers' securities or customers' cash. All customer transactions are cleared through another broker-dealer on a fully disclosed basis. The Company is therefore exempt from the possession or control requirements pursuant to Rule 15c3-3 k(2)(ii), of the Securities Exchange Act of 1934.

REPORT DESCRIBING ANY MATERIAL INADEQUACIES

There were no material inadequacies found to exist or found to have existed since the date of the previous audit.

**See independent auditor's report on
accompanying financial information**

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

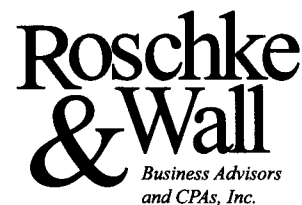
**RECONCILIATION OF THE AUDITED COMPUTATION OF NET CAPITAL AND THE
BROKER-DEALER'S CORRESPONDING UNAUDITED PART II A**
September 30, 2010

	<u>AUDITED REPORT</u>	<u>UNAUDITED REPORT</u>	<u>DIFFERENCE</u>
Total ownership equity	\$ 335,558	\$ 341,894	\$ (6,336)
Less: Non-allowable assets:			
Petty cash	(200)	(200)	-
Cash - CRD account	(292)	(292)	-
Prepaid expenses	(34,890)	(39,542)	4,652
Property and equipment, net	(22,942)	(22,942)	-
Leased property and equipment, net	(13,944)	(13,944)	-
Deposits	<u>(21,741)</u>	<u>(21,741)</u>	<u>-</u>
	241,549	243,233	(1,684)
Less: Haircut on Sweep Fund	(589)	(589)	-
Haircut on securities owned	(874)	(842)	(32)
Excess deductible on fidelity bond	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
 NET CAPITAL	 \$ <u>236,086</u>	 \$ <u>237,802</u>	 \$ <u>(1,716)</u>

Any differences noted above are the result of audit adjustments.

See independent auditor's report on
accompanying financial information

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL REQUIRED BY
SEC RULE 17a-5(g)(1) FOR A BROKER-DEALER CLAIMING
AN EXEMPTION FROM SEC RULE 15c3-3**



The Board of Directors
The Weil Company
d.b.a. Christopher Weil & Company, Inc.
San Diego, California

In planning and performing our audit of the financial statements and supplemental schedules of The Weil Company d.b.a. Christopher Weil & Company, Inc. (the Company), as of and for the year ended September 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Company's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

Also, as required by Rule 17a-5(g)(1) of the Securities and Exchange Commission (SEC), we have made a study of the practices and procedures followed by the Company including consideration of control activities for safeguarding securities. This study included tests of such practices and procedures that we considered relevant to the objectives stated in Rule 17a-5(g) in making the periodic computations of aggregate indebtedness (or aggregate debits) and net capital under Rule 17a-3(a)(11) and for determining compliance with the exemptive provisions of Rule 15c3-3. Because the Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, we did not review the practices and procedures followed by the Company in any of the following:

1. Making quarterly securities examinations, counts, verifications, and comparisons and recordation of differences required by Rule 17a-13.
2. Complying with the requirements for prompt payment for securities under Section 8 of Federal Reserve Regulation T of the Board of Governors of the Federal Reserve System.

The management of the Company is responsible for establishing and maintaining internal control and the practices and procedures referred to in the preceding paragraph. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls, and of the practices and procedures referred to in the preceding paragraph, and to assess whether those practices and procedures can be expected to achieve the SEC's above-mentioned objectives. Two of the objectives of internal control and the practices and procedures are to provide management with reasonable but not absolute assurance that assets for which the Company has responsibility are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in conformity with generally accepted accounting principles. Rule 17a-5(g) lists additional objectives of the practices and procedures listed in the preceding paragraph.

Because of inherent limitations in internal control and the practices and procedures referred to above, error or fraud may occur and not be detected. Also, projection of any evaluation of them to future periods is subject to the risk that they may become inadequate because of changes in conditions or that the effectiveness of their design and operation may deteriorate.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

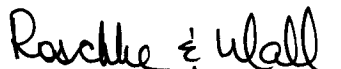
A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the company's financial statements will not be prevented or detected and corrected on a timely basis.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL REQUIRED BY
SEC RULE 17a-5(g)(1) FOR A BROKER-DEALER CLAIMING
AN EXEMPTION FROM SEC RULE 15c3-3 (Continued)**

Our consideration of internal control was for the limited purpose described in the first and second paragraphs and would not necessarily identify all deficiencies in internal control that might be material weaknesses. We did not identify any deficiencies in internal control and control activities for safeguarding securities that we consider to be material weaknesses, as defined above.

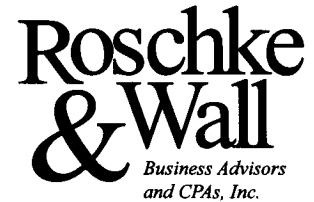
We understand that practices and procedures that accomplish the objectives referred to in the second paragraph of this report are considered by the SEC to be adequate for its purposes in accordance with the Securities Exchange Act of 1934 and related regulations, and that practices and procedures that do not accomplish such objectives in all material respects indicate a material inadequacy for such purposes. Based on this understanding and on our study, we believe that the Company's practices and procedures, as described in the second paragraph of this report, were adequate at September 30, 2010, to meet the SEC's objectives.

This report is intended solely for the information and use of the Board of Directors, management, the SEC, FINRA, and other regulatory agencies that rely on Rule 17a-5(g) under the Securities Exchange Act of 1934 in their regulation of registered brokers and dealers, and is not intended to be and should not be used by anyone other than these specified parties.



November 18, 2010
Calabasas, California

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



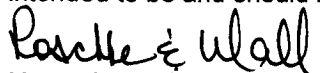
The Board of Directors
The Weil Company
d.b.a. Christopher Weil & Company, Inc.
San Diego, California

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 [General Assessment Reconciliation (Form SIPC-7)] to the Securities Investor Protection Corporation (SIPC) for the year ended September 30, 2010, which were agreed to by The Weil Company d.b.a. Christopher Weil & Company, Inc. 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 Weil Company d.b.a. Christopher Weil & Company, Inc.'s compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7). The Weil Company d.b.a. Christopher Weil & Company, Inc.'s management is responsible for The Weil Company d.b.a. Christopher Weil & Company, Inc.'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-7 with respective cash disbursement records entries, copies of checks, noting no differences;
2. Compared the amounts reported on the audited Form X-17A-5 for the year ended September 30, 2010, as applicable, with the amounts reported in Form SIPC-7 for the year ended September 30, 2010 noting no differences;
3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers noting no differences;
4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers supporting the adjustments noting no differences; and

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.


November 18, 2010
Calabasas, California

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

SCHEDULE OF ASSESSMENT AND PAYMENTS
[GENERAL ASSESSMENT RECONCILIATION (FORM SIPC-7)] TO
THE SECURITIES INVESTOR PROTECTION CORPORATION
For the year ended September 30, 2010

SIPC NET OPERATING REVENUES (10/01/09 TO 09/30/2010)	\$	<u>2,097,036</u>
General Assessment (@.0025) for 10/01/09 to 09/30/2010	\$	5,243
Less: Payment made with SIPC-6 on April 23, 2010		<u>(2,698)</u>
ASSESSMENT BALANCE DUE BY NOVEMBER 30, 2010	\$	<u>2,545</u>

Subject to comments in letter attached

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

FINANCIAL REPORT

For the year ended
September 30, 2010

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

FINANCIAL REPORT
For the year ended September 30, 2010

TABLE OF CONTENTS

FORM X-17A-5, PART III	1-2
INDEPENDENT AUDITOR'S REPORT	3
FINANCIAL STATEMENTS:	
Statement of Financial Condition	4
Statement of Operations	5
Statement of Changes in Liabilities Subordinated to Claims of General Creditor	6
Statement of Changes in Stockholder's Equity	7
Statement of Cash Flows	8
Notes to Financial Statements	9-15
ACCOMPANYING FINANCIAL INFORMATION:	
Schedule of Operating Expenses	16
Independent Auditor's Report on Supplementary Information Required by Rule 17a-5 of the Securities and Exchange Commission	17
Schedule of Computation of Net Capital Pursuant to Rule 15c3-1	18-19
Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3	20
Information Relating to the Possession or Control Requirements Under Rule 15c3-3	20
Report Describing Any Material Inadequacies	20
Schedule of Reconciliation of the Audited Computation of Net Capital and the Broker-Dealer's Corresponding Unaudited Part IIA	21
Independent Auditor's Report on Internal Control Required by SEC Rule 17a-5	22-23
Independent Auditor's Report on Applying Agreed-Upon Procedures Related to an Entity's SIPC Assessment Reconciliation	24
Schedule of Assessment and Payments to the Securities Investor Protection Corporation	25