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

SEC FILE NUMBER
8-49339

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 01/01/09 AND ENDING 12/31/09
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER - DEALER:

EROOM Securities, LLC

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
440 South LaSalle

(No. and Street)

Chicago
(City)

Illinois
(State)

60605
(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Michael Moore

312-362-3401

(Area Code - Telephone No.)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Robert Cooper & Company CPAs, P.C.

(Name - if individual, state last, first, middle name)

141 West Jackson Blvd.
(Address)

Chicago
(City)

IL
(State)

60604
(Zip Code)

CHECK ONE:

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

SEC
Mail Processing
Section

FEB 26 2010

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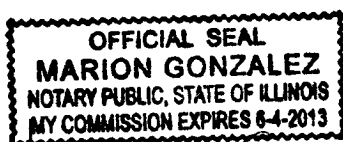
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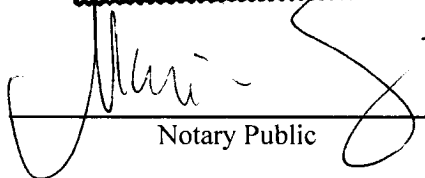
* Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2).

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.

OATH OR AFFIRMATION

I, Michael Moore, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statements and supporting schedules pertaining to the firm of Eroom Securities, LLC, as of December 31, 2009, 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:





Notary Public



Signature

Managing Member

Title

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 Cash Flows.
- (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietor's 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 of 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).*

EROOM Securities, LLC
(A Delaware
Limited Liability Company)

Financial Statements
Year Ended December 31, 2009, and
Independent Auditors' Report

(Filed Pursuant to Rule 17A-5 Under the Securities Exchange Act of 1934)

EROOM Securities, L.L.C.
Annual Report
For the Year Ended December 31, 2009

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANT

To the Members:
Eroom Securities, LLC

In our opinion, the accompanying Balance Sheet and the Related Statement of Income, Changes in Member's Capital and Statement of Cash Flows present fairly, in all material respects, the financial position of **Eroom Securities, LLC** as of December 31, 2009, and the results of their operations and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2009.

These financial statements are the responsibility of the members, and for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting.

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards of the 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 misstatement. 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. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances We believe that our audit provides a reasonable basis for our opinion.

A Company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation for financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company: and (iii) provide reasonable assurance regarding prevention

or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained in Schedules I and II 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 of the Securities and Exchange Commission. 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.



Robert Cooper & Company CPAs PC

February 23, 2010

EROOM Securities, LLC
(A Delaware limited liability company)
Statement of Financial Condition
December 31, 2009

Assets

Cash	\$	1,701,210
Securities owned:		
Marketable securities, at market value		78,218
Municipal bonds at market		100,606
Options, at fair value		47,272
Total securities owned		226,096
Due from broker dealer		1,309,073
Commission receivable		75,925
Accrued income		19,146
Total Assets	\$	<u><u>3,331,450</u></u>

Liabilities and Member's Equity

Liabilities		
	\$	
Securities sold short:		
Marketable securities sold short, at market value		15
Options sold short, at fair value		14,208
Accrued liabilities		10,000
Total liabilities		<u>24,223</u>
Member's equity		3,307,227
Total member's equity and Liabilities	\$	<u><u>3,331,450</u></u>

The accompanying notes to financial statements
are an integral part of this statement

EROOM Securities, LLC
(A Delaware limited liability company)
Statement of Operations
For the year ended December 31, 2009

Revenues:	
Commissions	\$ 5,261,088
Interest and dividend income	275,602
Trading income	259,090
Other income	57,484
	<hr/>
Total Revenue	5,853,264
Expenses:	
Interest expense	205,253
Commission expense	1,205,937
Dividends paid	9,419
Short stock interest paid	224,390
Regulatory and other expenses	120,594
Floor brokerage	6,245
Health Insurance	16,364
Rent expense	188,206
Payroll charges	557,047
Market information	74,310
Consulting and professional fees	533,582
Other operating expenses	179,348
	<hr/>
Total expenses	3,320,695
	<hr/>
Net Income	\$ 2,532,569

The accompanying notes to financial statements
are an integral part of this statement

EROOM Securities, LLC
(A Delaware limited liability company)
Statement of Changes in Member's Equity
For the year ended December 31, 2009

Member's capital, December 31, 2008	\$ 2,548,356
Capital contributions	
Capital withdrawals	(1,773,698)
Net income	2,532,569
Member's capital, December 31, 2009	<u>\$ 3,307,227</u>

The accompanying notes to financial statements
are an integral part of this statement

EROOM Securities, LLC
(A Delaware limited liability company)
Statement of Cash Flows
For the year ended December 31, 2009

Cash Flows From Operating Activities:	
Net Income	\$ 2,532,569
Items not effecting cash flow to reconcile cash depreciation	0
Changes in assets and liabilities:	
Increase in securities owned	1,278,560
Increase in receivable from brokers and dealers	(286,019)
Increase in commission receivable	23,999
Increase in other assets	0
Increase in other receivable	(11,855)
Increase in securities sold	(1,035,774)
Increase in accounts payable and accrued liabilities	7,980
Net Cash used in operating activities	2,509,460
 Cash Flows From Investing Activities:	
Purchase of fixed assets	
Distribution of fixed asset	0
Net Cash used in investing activities	0
 Cash Flows From Financing Activities	
Proceeds from capital contributions	0
Payments for capital withdrawals	(1,773,698)
Net cash provided by financing activities	(1,773,698)
 Net change in cash and cash equivalents	 735,762
 Cash at December 31, 2008	 965,448
Cash at December 31, 2009	\$ 1,701,210
	0
 Interest Expense	 205,253

The accompanying notes to financial statements
are an integral part of this statement

EROOM Securities, L.L.C.
(A Delaware Limited Liability Company)
Notes to Financial Statements
December 31, 2009

NOTE 1. ORGANIZATION

EROOM Securities, Limited Liability Company (The Company) was organized under the Uniformed Limited Liability Company Act of Delaware in June 1996. The company is registered as a foreign limited liability company doing business in the State of Illinois. The business of the Company is to engage in the executing of trades on organized exchanges in the United States. EROOM Securities, L.L.C. is registered as a broker dealer with the Securities and Exchange Commission (SEC) and is a member with the Chicago Board Options Exchange (CBOE) and the Financial Industry Regulatory Authority (FINRA).

The Company is exempt from certain filing requirements under the Rule 15c3-1(a)(6) of the Securities and Exchange Commission, since the Company does not carry customer accounts, effects transactions only with other broker dealers, does not affect transactions in unlisted options and clears and carries its trading accounts with another Broker Dealer that is a registered clearing member of the Exchange.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

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

In the normal course of business, the Company enters into transactions in exchange traded securities including options thereon for others. Securities and commission transactions together with related revenues and expenses are recorded on trade date. Securities owned are reflected at market value with the resulting unrealized gains and losses reflected currently in income.

Recent Accounting Pronouncements

The Company was required to adopt SFAS No. 157 effective January 1, 2008. The standard addresses the way in which companies' measure assets and liabilities at fair value, the information used to measure fair value, and the effect of fair value measurements on earnings. The standard applies whenever other standards require (or permit) assets or liabilities to be measured at fair value. The standard does not expand the use of fair value in any new circumstances. The impact of the adoption of SFAS No. 157 was not significant to the Company's results of operations or financial position.

Income Taxes.

A Limited Liability Company does not pay federal income taxes. The Company is treated for Federal and State income taxes as if it was a partnership reporting their income under the Sub Chapter K provision of the Internal Revenue Code of 1986. Each member is responsible for reporting their pro rata share of the profits or losses on their tax returns. The Company reports their income for taxes on a calendar year basis. The Company is subject to a 1.5% Illinois replacement tax.

Depreciation.

EROOM Securities, L.L.C.
(A Delaware Limited Liability Company)
Notes to Financial Statements
December 31, 2009

Depreciation is provided on a double declining balance following MACRS lives for all depreciable assets. The estimated useful lives are three years to five years for computers and related software.

Commissions

Commissions and related clearing expense are recorded on a trade-date basis as securities transactions occur.

Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Company has defined cash equivalents as highly liquid investments, with original maturities of less than ninety days, that are not held for sale in the ordinary course of business.

NOTE 3. RELATED PARTY TRANSACTIONS:

Certain administrative and organizational activities were performed by a related party at no cost to the Company.

NOTE 4. RECEIVABLE FROM BROKER-DEALERS

Receivable from broker-dealers at December 31, 2009 consist of:

Broker-dealers	\$1,309,073
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The amount due from broker-dealers is primarily from commissions received from the execution of stock and stock options.

The Company clears all transactions through another broker dealer pursuant to a clearing agreement.

NOTE 5. Value of Financial Instruments

Substantially all of the Company's assets and liabilities are considered financial instruments as defined by Statement of Financial Accounting Standard No. 107 and are either already reflected at fair values, are short-term or replaceable on demand. Therefore, except for deposit for memberships and Goldman Sacs Stock ownership, their carrying amounts approximate their fair value.

NOTE 6 Fair Value measurements

FASB Statement No. 157 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

NOTE 6 Fair Value measurements (continued)

EROOM Securities, L.L.C.
(A Delaware Limited Liability Company)
Notes to Financial Statements
December 31, 2009

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 FASB Statement No. 157, are used to measure.

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 a liability the Company has the ability to access.

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

Level 3 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 Company valued their liquid assets and liabilities on the Level 1 inputs for quoted prices in active markets which are essentially cash and cash equivalents.

The Company did not value any assets at Level 2 or Level 3. The following is a summary of their fair value.

Assets at Fair Value

Cash and securities, due from broker	Level 1		Total	\$3,189,107
Derivatives	Level 1		Total	47,272
Commissions and accrued income	Level 1		Total	95,071
Total at Fair Value	Level 1		Total	\$3,331,450

Liabilities at Fair Value

Securities sold, not yet purchased	Level 1		Total	\$15.
Options sold, not yet purchased	Level 1		Total	14,208
Accrued expenses	Level 1		Total	10,000
Total at Fair Value	Level 1		Total	\$ 24,223

EROOM Securities, L.L.C.
(A Delaware Limited Liability Company)
Notes to Financial Statements
December 31, 2009

NOTE 7. Commission receivable

Amount represents receivable at clearing firm for commissions earned on execution amount is due to be collectable within 30 days.

NOTE 8. Securities sold, but not yet purchased

Marketable securities owned and sold but not yet purchased consists of trading and investment securities at quoted market value as illustrated below.

	Sold, not yet purchased
Stocks	\$15.00
Options	\$14,208.00
Total	\$14,223.00

NOTE 9. Derivative Financial Instruments

Derivative financial instruments used for trading purposes, including economic hedges of trading instruments, are carried at market value or, if market prices are not readily available, fair value. Market values for exchange-traded derivatives, principally futures and certain options are based on quoted market prices. Fair values for over-the-counter derivative financial instruments, principally forwards, options, and swaps, are based on pricing models intended to approximate the amounts that would be received from or paid to a third party in settlement of the contracts.

Derivatives used for economic hedging purposes include swaps, forwards, futures, and purchased options. Unrealized gains or losses on these derivative contracts are recognized currently in the statement of income as trading revenues. The Company does not engage in activity in swaps or the forward market.

Financial Instruments and Fair Value of Financial Instruments, requires disclosures about the amounts, nature, terms and fair values of derivative financial instruments. The statements also requires that a distinction be made between financial instruments held or issued for trading purposes and financial instruments held or issued for purposes other than trading.

The Company primarily engages in executing trades for a "give up" commissions and does not regularly invest in exchange traded options on stock for speculative purposes. These contracts are marked to market daily and involve elements of market and credit risk. The Company's contracts are all exchange-traded whereas the option clearing corporation acts as the counter party of the specific transactions and, therefore, bears the risk of delivery to and from the counter parties.

The Company does not apply hedge accounting as defined in FASB Statement 133, Accounting for Derivative Instruments and Hedging Activities, as all financial instruments are marked to market with changes in fair

EROOM Securities, L.L.C.
(A Delaware Limited Liability Company)
Notes to Financial Statements
December 31, 2009

values reflected in earnings. Therefore, the disclosures required in paragraphs 44 and
NOTE 9. Derivative Financial Instruments (continued)

45 of the statement are generally not applicable with respect to these financial instruments. Fair value of options contracts are recorded in securities owned or securities sold, not yet purchased.

Premiums and unrealized gains and losses for written and purchased option contracts are recognized gross in the consolidated statement of financial condition.

NOTE 10 Financial Instruments held or issued for trading purposes

The Company will occasionally trade in exchange traded equities, futures and equity options. The following table summarizes the components of income from proprietary trading transactions and includes the class of financial instruments included.

<i>Gain or loss on equity activities including trading futures:</i>	\$259,090
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The following amounts disclosed represent the market or fair value of derivative financial instruments at December 31, 2009, and the average market of fair value calculated based upon month end amounts, during the year for those instruments:

	Fair Value December 31, 2009		Average Fair Value Year Ended December 31, 2009	
	Asset	Liability	Asset	Liability
Equity options	47,272	14,203	386,912	373,728.

NOTE 11 Net Capital Requirements

As a registered broker-dealer, the Company is subject to the net capital rule of the Securities and Exchange Commission Uniform Net Capital rule (rule 15c-3-1). Under this rule, the Company is required to maintain A minimum net capital≅ equivalent to \$100,000 or 6 2/3 of aggregate indebtedness, whichever is greater, as these terms are defined. The Company uses the alternative method to calculate their net capital, which is a minimum of \$250,000

Net capital and aggregate indebtedness change day to day, but at December 31, 2009, the Company had net capital and net capital requirements of \$ 3,254,078 which was \$3,004,078 in excess of its required net capital of \$250,000. The Company's net capital ratio was .000% to 1. Net capital rule may effectively restrict the amount of capital withdrawals to the members.

EROOM Securities, L.L.C.
(A Delaware Limited Liability Company)
Notes to Financial Statements
December 31, 2009

NOTE 12 Guarantees

FASB Interpretation No. 45 (FIN 45), Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others, requires the Company to disclose information about its obligations under certain guarantee arrangements. FIN 45 defines guarantees as contracts and indemnification agreements that contingently require a guarantor to make payments to the guaranteed party based on changes in an underlying (security or commodity price, an index) related to an asset, liability or equity security of a guaranteed party. FIN 45 also defines guarantees as contracts that contingently require the guarantor to make payments to the guaranteed party based on another entity's failure to perform under an agreement as well as indirect guarantees of the indebtedness of others.

Exchange Member Guarantees

The Company is a member of various exchanges that trade and clear securities and/or futures contracts. Associated with its membership, the Company may be required to pay a proportionate share of the financial obligations of another member who may default on its obligations to the exchange. While the rules governing different exchange memberships vary, in general the Company's guarantee obligations would arise only if the exchange had previously exhausted its resources. In addition, any such guarantee obligation would be apportioned among the other non-defaulting members of the exchange. Any potential contingent liability under these membership agreements cannot be estimated. The Company has not recorded any contingent liability in the consolidated financial statements for these agreements and believes that any potential requirement to make payments under these agreements is remote.

NOTE 13 Commitments and Contingencies

The Company has no long term agreements which would require expenditures in future periods.

NOTE 14 Subsequent Events:

Nothing to report.

EROOM Securities, LLC
(A Delaware limited liability company)
COMPUTATION OF NET CAPITAL
PURSUANT TO UNIFORM NET CAPITAL RULE 15C3-1

December 31, 2009

Member's equity, December 31, 2009	\$ 3,307,227
Less:	
Non allowable assets	-37,003
Haircuts	-16,146
Undue concentration	0
Net capital	<u>3,254,078</u>
Required net capital	250,000
Excess capital	\$ <u>3,004,078</u>
Excess capital @ 1000%	\$ <u>3,253,078</u>
Excess net capital 5% of combined aggregate debit items or 120%	2,953,078

Note The above information on this schedule is in agreement, in all material respects, with the unaudited FOCUS Report, Part II filed by EROOM Securities, LLC as of December 31, 2009

The accompanying notes to financial statements
are an integral part of this statement

EROOM Securities, LLC
(A Delaware limited liability company)
COMPUTATION OF NET CAPITAL
PURSUANT TO UNIFORM NET CAPITAL RULE 15C3-1

December 31, 2009

COMPUTATION OF AGGREGATE INDEBTEDNESS

Aggregate Indebtedness

Items included in the balance sheet:

Accrued liabilities	\$	10,000
Other		<u>0</u>
		<u><u>10,000</u></u>

Ratio: Aggregate Indebtedness to Net Capital **0.307307%**
to 1

The accompanying notes to financial statements
are an integral part of this statement

**EROOM Securities, LLC
COMPUTATION FOR DETERMINATION OF RESERVE REQUIREMENTS
AND INFORMATION RELATING TO POSSESSION AND CONTROL
REQUIREMENTS PURSUANT TO RULE 15c3-3**

December 31, 2009

**RESERVE COMPUTATION
(See note below)**

**INFORMATION FOR POSSESSION AND CONTROL REQUIREMENTS
(See note below)**

Note: The Company, is exempt from Rule 15c3-3, it does not transact a business in securities with, or for, other than members of a national securities exchange and does not carry margin amounts, credit balances or securities for any person defined as a "customer" pursuant to Rule 17a-5(c)(4). Accordingly, there are no amounts reportable under these sections.

**The accompanying notes to financial statements
are an integral part of this statement**

Robert Cooper and Company CPA P.C.
141 W. Jackson blvd. Suite 1080
Chicago, Illinois 60604
312-322-2238
Facsimile 312-698-8722

**Independent Auditor's Report on Internal Control Structure Required
by SEC Rule 17a-5**

**To the Members:
Eroom Securities, LLC**

In planning and performing our audit of the financial statements of **Eroom Securities, LLC** for the year ended December 31, 2009, in accordance with the standards generally accepted in the United States of America, we considered the Company's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our 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, we have made a study of the practices and procedures (including tests of compliance with such practices and procedures) followed by **Eroom Securities, LLC** that we considered relevant to the objectives stated in rule 17a-5(g), (1) in making the periodic computations of aggregate indebtedness (or aggregate debits) and net capital under rule 17a-3(a)(11) and the reserve required by 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) in making the quarterly securities examinations, counts, verifications and comparisons, and recordation of differences required by rule 17a-13;
- (2) in complying with the requirements for prompt payment for securities under section 8 of Regulation T of the Board of Governors of the Federal Reserve System.

The management of the Company is responsible for establishing and maintaining an internal control structure 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 internal control structure policies and procedures 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 Commission's above-mentioned objectives. Two of the objectives of an internal control structure and the practices and procedures are to provide the owner 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 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 any internal control structure or the practices and procedures referred to above, errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure, including procedures for safeguarding securities, that we consider to be material weaknesses as defined above.

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 control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.


A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

The Company, because of its size and limited personnel, is unable to maintain an adequate separation of the various accounting functions. However, the managers of the Company informed me that they exercise close oversight of accounting records daily, thus offsetting the lack of separation of duties. The study and evaluation disclosed no condition that we believed to be a material weakness.

We understand that practices and procedures that accomplish the objectives referred to in the second paragraph of this report are considered by the Commission to be adequate for its purposes in accordance with the Securities Commission 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 were adequate at December 31, 2009, to meet the Commission's objectives.

This report is intended solely for the use of management, the Securities and Exchange Commission, the Financial Industry Regulatory Advisors and other regulatory agencies which rely on Rule 17a-5(g) under the Securities Exchange Act of 1934 and should not be used for any other purpose.

Sincerely,



Robert Cooper & Company CPAs P.C.
February 23, 2010

OATH OR AFFIRMATION
REGARDING ACCURACY AND COMPLETENESS
OF FINANCIAL STATEMENTS AS OF FOR
THE PERIOD ENDING DECEMBER 31, 2009

To the best of my knowledge and belief, the information contained herein is accurate and complete.

A handwritten signature in black ink, appearing to read 'Michael Moore', written in a cursive style.

Michael Moore
Managing Member