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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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

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**Information Required of Brokers and Dealers Pursuant to Section 17 of the
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder**

Washington, DC
105

REPORT FOR THE PERIOD BEGINNING JANUARY 1, 2009 AND ENDING DECEMBER 31, 2009
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: CQ SOLUTIONS LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

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

400 KINGS STREET

(No. and Street)

CHAPPAQUA

(City)

NEW YORK

(State)

10514

(Zip Code)

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

PIERRE WOLF

914-238-2045

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

MARKS PANETH & SHRON LLP

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

622 THIRD AVENUE

(Address)

NEW YORK

(City)

NEW YORK

(State)

10017

(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)

JD
3/19/2010

OATH OR AFFIRMATION

I, PIERRE WOLF, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of CQ SOLUTIONS LLC, as of DECEMBER 31, 20 09, 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

MARK ZUCKERMAN
Notary Public, State of New York
No. 01ZU6123083
Qualified in Westchester County
Term Expires February 28, 2013

Handwritten signature of Pierre Wolf

Signature

CEO

Title

Handwritten signature of Mark Zuckerman with date 3/1/10 and Notary Public text

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. CASH FLOWS
(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.
(o) Independent Auditors' report on Internal Control

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

CQ SOLUTIONS, LLC

INDEPENDENT AUDITORS' REPORT
PURSUANT TO RULE 17a-5(d)

DECEMBER 31, 2009

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Pursuant to Rule 17a-5 of the SEC, the Company's annual report as of December 31, 2009 is available for examination and copying at the principal office of the Company and at the New York regional office of the SEC.



INDEPENDENT AUDITORS' REPORT

To the Member
CQ Solutions, LLC

We have audited the accompanying statement of financial condition of CQ Solutions, LLC (A limited liability company) as of December 31, 2009, and the related statements of operations, changes in member's equity and cash flows for the period February 20, 2009 (inception) through December 31, 2009 that you are filing pursuant to rule 17a-5 under the Securities Exchange Act of 1934 and Regulation 1.16 under the Commodity Exchange Act (CEAct). 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 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. 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 CQ Solutions, LLC at December 31, 2009, and the results of its operations and its cash flows for the period February 20, 2009 (inception) through December 31, 2009, 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 contained on page 8 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 and Exchange Act of 1934 and the regulations under the CEAct. 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.

Marks Paneth & Shron LLP

New York, NY
February 25, 2010



CQ SOLUTIONS, LLC

STATEMENT OF FINANCIAL CONDITION

DECEMBER 31, 2009

ASSETS

Cash and cash equivalents	\$	323,481
Receivable from broker		100,000
Investment in limited liability company		120,000
Software and leasehold improvements, at cost, less accumulated amortization of \$9,619		95,525
Other assets		<u>10,176</u>
	\$	<u><u>649,182</u></u>

LIABILITIES AND MEMBER'S EQUITY

Liabilities		
Accrued expenses	\$	<u>79,785</u>
Member's Equity		<u>569,397</u>
	\$	<u><u>649,182</u></u>

See notes to financial statements.

CQ SOLUTIONS, LLC
STATEMENT OF OPERATIONS
FOR THE PERIOD FROM FEBRUARY 20, 2009 (INCEPTION) TO DECEMBER 31, 2009

REVENUES		
Interest income		\$ <u>745</u>
EXPENSES		
Employee compensation and benefits		55,906
Occupancy		23,500
Professional fees		116,839
Regulatory fees		14,993
Other operating expenses		<u>100,110</u>
Total Expenses		<u>311,348</u>
NET LOSS		\$ <u><u>(310,603)</u></u>

See notes to financial statements.

CQ SOLUTIONS, LLC
STATEMENT OF CHANGES IN MEMBER'S EQUITY
FOR THE PERIOD FROM FEBRUARY 20, 2009 (INCEPTION) TO DECEMBER 31, 2009

Member's contributions	\$ 880,000
Net loss	<u>(310,603)</u>
Member's Equity at December 31, 2009	<u><u>\$ 569,397</u></u>

See notes to financial statements.

CQ SOLUTIONS, LLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM FEBRUARY 20, 2009 (INCEPTION) TO DECEMBER 31, 2009

CASH FLOWS FROM OPERATING ACTIVITIES

Net loss	\$ (310,603)
Adjustments to reconcile net loss to net cash used in operating activities	
Amortization	9,619
Decrease (increase) in assets:	
Receivable from broker	(100,000)
Other assets	(10,176)
Increase in accrued expenses	<u>79,785</u>
Net Cash Used in Operating Activities	<u>(331,375)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of leasehold improvements	(5,144)
Net Cash Used in Financing Activities	<u>(5,144)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Member's contributions	<u>660,000</u>
Net Cash Provided by Financing Activities	<u>660,000</u>

NET INCREASE IN CASH

Cash at Inception	<u>-</u>
Cash at December 31, 2009	<u>\$ 323,481</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash Paid During the Period for:

Interest	\$ <u>-</u>
Income taxes	\$ <u>-</u>

NONCASH INVESTING AND FINANCING ACTIVITIES

On September 23, 2009, Corridor-Real LLC merged into CQ Solutions, LLC and \$220,000 of software and an investment in a limited liability company was contributed as capital.

See notes to financial statements.

CQ SOLUTIONS, LLC

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

1. ORGANIZATION AND NATURE OF BUSINESS

CQ Solutions, LLC (the "Company"), (A Wholly-Owned Subsidiary of Corridor Quadrant, LLC) (the "Parent Company"), is a Delaware Limited Liability Company that was formed on February 20, 2009 and commenced operations in 2009.

The Company is a broker-dealer registered with the Securities and Exchange Commission (SEC) and is a member of the Financial Industry Regulation Authority (FINRA) and registered as an introducing broker with the National Futures Association (NFA).

On September 23, 2009, Corridor-Real LLC and CQ Real Solutions LLC (the "LLC's") were merged into the Company pursuant to an agreement of merger between the three entities. All of the assets of the LLC's were transferred to the Company and consisted of an investment in a limited liability company with a fair value of \$120,000 and software with a cost of \$100,000.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation and Amortization

Depreciation and amortization are provided on both the straight-line method and accelerated methods over the estimated useful lives of the assets.

Use of Estimates

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

Income Taxes

The Company is not subject to federal or state income taxes. The profit or loss of the Company passes directly to the member for income tax purposes.

The Company has adopted the provisions of FASB Interpretation No. 48 ("FIN 48"), "Accounting for Uncertainties in Income Taxes - an interpretation of FASB Statement No. 109," now incorporated in ASC 740, which provide standards for establishing and classifying any tax provisions for uncertain tax positions and recognizing any interest and penalties. The adoption of FIN 48 did not have an effect on the Company's financial position as of January 1, 2009 or the Company's results of operations and cash flows for the year ended December 31, 2009. The member of the Company is no longer subject to tax examinations by the federal, state and local taxing authorities for years before 2006.

CQ SOLUTIONS, LLC

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurement

Fair value measurements are based on 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. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy prioritizes observable and unobservable inputs used to measure fair value into three levels, as described in Note 5.

Subsequent Events

Management has evaluated, for potential financial statement recognition and/or disclosure, events subsequent to the date of this balance sheet through February 25, 2010, which is the date that the financial statements were available to be issued.

3. SOFTWARE AND LEASEHOLD IMPROVEMENTS

Software and Leasehold Improvements consists of the following at December 31, 2009:

Software	\$ 100,000
Leasehold Improvements	<u>5,144</u>
	105,144
Less accumulated amortization	<u>9,619</u>
	<u>\$ 95,525</u>

4. RELATED PARTY TRANSACTIONS

The Parent Company paid for certain operating expenses of the Company in the amount of \$85,766 during 2009. The amount was fully repaid by the Company at December 31, 2009.

CQ SOLUTIONS, LLC

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

5. FAIR VALUE MEASUREMENTS

The fair value hierarchy under ASC 820, defines three levels as follows:

Level 1: Valuations based on quoted prices (unadjusted) in an active market that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Valuations based on observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Valuations based on unobservable inputs are used when little or no market data is available. The fair value hierarchy gives lowest priority to Level 3 inputs.

In determining fair value, the Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible as well as considers counterparty credit risk (or other parties such as Counterparty in a swap) in its assessment of fair value.

The Company's Investment in Real Estate Analytics, LLC is valued at \$120,000 as a Level 3 investment at December 31, 2009. The fair value was determined using management's inputs and assumptions. The investment is a non-allowable asset, pending independent appraisal.

The reconciliation for the year of the investment in Real Estate Analytics, LLC measured at estimated fair value classified as Level 3 is as follows:

Merger, September 23, 2009	\$120,000
Purchases	<u>-</u>
Balance at December 31, 2009	<u>\$120,000</u>

6. COMMITMENTS

The Company leases office space in Chappaqua, New York. The lease commenced on May 1, 2009 and expires April, 2011. Rent expense for the year ended December 31, 2009 is 23,500.

CQ SOLUTIONS, LLC

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

6. COMMITMENTS (Continued)

As of December 31, 2009, the aggregate future minimum annual commitments for operating leases are as follows:

2010	\$ 20,000
2011	<u>10,000</u>
	<u>\$ 30,000</u>

7. NET CAPITAL AND RESERVE REQUIREMENTS

The Company is subject to Securities and Exchange Commission Uniform Net Capital Rule (SEC Rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1, except for the twelve months after commencing operations, for which it shall not exceed 8 to 1. The Company is also subject to the Commodity Futures Trading Commission's (CFTC's) minimum financial requirements (Regulation 1.17), which require that the Company maintain net capital, as defined, equal to or in excess of \$100,000.

At December 31, 2009, the Company's net capital of \$343,872 exceeded required net capital of \$100,000 by \$243,872 and the ratio of aggregate indebtedness to net capital was .23 to 1.

Under the exemptive provisions of rule 15c3-3, the Company is not required to segregate funds in a special reserve account for the exclusive benefit of customers.

CQ SOLUTIONS, LLC

COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1 OF THE
SECURITIES AND EXCHANGE COMMISSION

DECEMBER 31, 2009

NET CAPITAL

Total member's equity qualified for net capital	\$ <u>569,397</u>
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Deductions and/or credits

Nonallowable assets:

Software and leasehold improvements (net of accumulated amortization)	95,525
Investment in limited liability company	120,000
Other assets	<u>10,000</u>

225,525

NET CAPITAL

\$ 343,872

AGGREGATE INDEBTEDNESS

Accounts payable, accrued expenses and other	\$ <u>79,786</u>
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COMPUTATION OF BASIC NET CAPITAL REQUIREMENT

Minimum net capital required (\$100,000 or 6-2/3% of aggregate indebtedness)	\$ <u>100,000</u>
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Excess net capital	\$ <u><u>243,872</u></u>
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Ratio of aggregate indebtedness to net capital	<u><u>.23:1</u></u>
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RECONCILIATION WITH COMPANY'S COMPUTATION (included in Part IIA of Form X-17A-5 as of December 31, 2009).

Net capital, as reported in the Company's Part IIA (unaudited) FOCUS Report	\$ 343,872
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Audit adjustments to nonallowable assets	210,514
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Audit adjustments to member's equity	<u>(210,514)</u>
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Net capital per above	\$ <u><u>343,872</u></u>
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