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OMB Number: 3235-0123

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

SEC FILE NUMBER

8- 67989

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# FORM X-17A-5 PART III

110 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	01/01/2009 MM/DD/YY	AND ENDING	12/31/2009 MM/DD/YY
A DE	GISTRANT IDENTI	FICATION	MN/DD/11
A. KU	GISTRANT IDENTI	FICATION	
NAME OF BROKER-DEALER:			OFFICIAL USE ONLY
CRETUS SECURITIES, LLC			FIRM I.D. NO.
ADDRESS OF PRINCIPAL PLACE OF BUSIN	ESS: (Do not use P.O. Bo	x No.)	
3 Kimberly Drive			
	(No. and Street)		
Redding	CT	068	896
(City)	(State)	(Zip	Code)
NAME AND TELEPHONE NUMBER OF PER	SON TO CONTACT IN R	EGARD TO THIS REPO	RT
James Cahill	3) 470-6062		
		(Area	Code – Telephone Number)
B. ACC	COUNTANT IDENTI	FCATION	
INDEPENDENT PUBLIC ACCOUNTANT who	se opinion is contained in t	his Report*	
MaloneBailey LLP, Certified Public	-	•	
(Name - if individual, state last, first, middle name)		· · · · · · · · · · · · · · · · · · ·	
15 Maiden Lane, Suite 1003	New York	New York	10038
(Address)	(City)	(State)	(Zip Code)
CHECK ONE:			
Certified Public Accountant			
Public Accountant			
Accountant not resident in United	d States or any of its posses	sions.	
	FOR OFFICIAL USE ON	ILY	

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.

<sup>\*</sup>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).

#### **OATH OR AFFIRMATION**

I,	James Cahill			, swear (or affirm) that, to the best of
my k	nowledge and belief the accompanying financial	stat	ement	and supporting schedules pertaining to the firm of
Cret	tus Securities, LLC			, as
of D	December 31 ,	20	09	, are true and correct. I further swear (or affirm) that
neithe	er the company nor any partner, proprietor, princi	ipal	office	r or director has any proprietary interest in any account
classi	fied solely as that of a customer, except as follow	/s:		
				Signature
Ds.	DIERDRE STEINHAUS AINBINDER Notary Public, State of New York No. 01Al4899711 Qualified in Nassau County Commission Expires July 6, 20 11  Water Stunhaus Ambunder Notary Public			Managing Member CE O  Title
This re	eport** contains (check all applicable boxes):			
(a)				
(b)	• . •			
(c)	Statement of Income (Loss).			
(d)				
		or I	artner	s' or Sole Proprietor's Capital.
(f)	• • • • • • • • • • • • • • • • • • • •			- · · · · · · · · · · · · · · · · · · ·
(g)	-			
(h)	_	quii	ement	s Pursuant to Rule 15c3-3.
(i)	Information Relating to the Possession or Cont	_		
] (j)		atio	n, of t	he Computation of Net Capital Under Rule 15c3-1 and
☐ (k)	A Reconciliation between the audited and unau consolidation.	dit	ed stat	ements of Financial Condition with respect to methods of
(l)	An Oath or Affirmation.			
(m)	A copy of the SIPC Supplemental Report.			
(n)	A report describing any material inadequacies to previous audit.	foui	nd to e	xist or found to have existed since the date of the

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

Statement of Financial Condition

December 31, 2009

(With Independent Auditors' Report Thereon)

#### **DECEMBER 31, 2009**

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### MALONEBAILEY LLP

CERTIFIED PUBLIC ACCOUNTING FIRM

15 MAIDEN LANE - SUITE 1003 - NEW YORK, NY 10038 - TEL (212) 406-7272 - FAX (212) 513-1930

#### INDEPENDENT AUDITORS' REPORT

To the Member of Cretus Securities, LLC (a Company in the Development Stage) Redding, CT

We have audited the accompanying statement of assets, liabilities and member's equity of Cretus Securities, LLC (a Company in the Development Stage) (the "Company") as of December 31, 2009. This financial statement is the responsibility of the Company's management. Our responsibility is to express an opinion on this financial statement 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 statement of financial condition is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of financial condition. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement of financial condition presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the statement of financial condition referred to above presents fairly, in all material respects, the financial position of Cretus Securities, LLC (a Company in the Development Stage) as of December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

MaloneBailey LLP

Certified Public Accounting Firm

Malone Bailey Let

New York, New York

www.malonebailey.com

March 25, 2010

#### STATEMENT OF ASSETS, LIABILITIES AND MEMBER'S EQUITY

#### **DECEMBER 31, 2009**

#### **ASSETS**

Cash and equivalents	\$ 64,298
TOTAL ASSETS	\$ 64,298
LIABILITIES AND MEMBER'S EQUITY	
Accounts payable	\$ 12,852
TOTAL LIABILITIES	12,852
Commitments and contingent liabilities	-
Member's Equity	 51,446
TOTAL LIABILITIES AND MEMBER'S EQUITY	\$ 64,298

### NOTES TO FINANCIAL STATEMENTS December 31, 2009

#### NOTE 1- ORGANIZATION AND NATURE OF BUSINESS

#### **Organization**

Cretus Securities, LLC (the "Company") was organized as a limited liability company in the State of Delaware on May 7, 2008. The Company became a member of the Financial Industry Regulatory Authority ("FINRA") on April 23, 2009.

Since May 7, 2008 (inception) the Company has been in the development stage.

#### Nature of Business

The Company conducts a securities business limited to private placement of securities.

#### NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Revenue Recognition

Commission fee income is recognized when services are provided. Related expenses are recorded when incurred.

#### Cash and Cash Equivalents

All short-term investments with an original maturity of three months or less are considered to be cash equivalents.

#### Concentration of Credit Risk

The Company is engaged in various trading and brokerage activities in which counterparties primarily include broker-dealers, banks, and other financial institutions. In the event counterparties do not fulfill their obligations, the Company may be exposed to risk. The risk of default depends on the creditworthiness of the counterparty or issuer of the instrument. It is the Company's policy to review, as necessary, the credit standing of each counterparty.

Additionally, cash balances are held principally at one financial institution and may exceed the \$250,000 insurable limit. The Company believes it mitigates its risk by investing in or through major financial institutions. Recoverability is dependent upon the performance of the institution.

### NOTES TO FINANCIAL STATEMENTS December 31, 2009

#### NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Use of Estimates

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

#### Recent Accounting Pronouncements

The Company does not expect the adoption of recent accounting pronouncements to have any material impact on its financial condition or results of operations.

#### NOTE 3- NET CAPITAL

The Company is a member firm of FINRA, and is subject to the Securities and Exchange Commission Uniform Net Capital Rule 15c3-1. Net Capital is defined as at least, the greater of \$5,000 or 6 2/3% of aggregate indebtedness (12.5% for broker dealers during their first twelve (12) months after commencing business), as defined. Net Capital and aggregate indebtedness change daily. The Company had net capital of \$51,446 at December 31, 2009 which exceeded the regulatory requirement of \$5,000 by \$46,446. The ratio of aggregate indebtedness to net capital was 0.25 to 1 at December 31, 2009.

#### NOTE 4- INCOME TAXES

No provisions for federal and state income taxes are made in the financial statements as these taxes are the responsibility of the members under this form of organization.

#### NOTE 5- RELATED PARTY TRANSACTIONS

During 2009, the managing member of the Company contributed \$37,500 to the Company.

#### NOTE 6- SUBSEQUENT EVENTS

The Company has evaluated subsequent events through March 25, 2010.