

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0123 Expires: October 31, 2004 Estimated average burden hours per response..... 12.00

FORM X-17A-5

MAR 2 2 2010

SEC FILE NUMBER
8- 66 905

FACING PAGE

Information Required of Brokers and Dealers Pursuant Consequence of 17 of the Securities Exchange Act of 1934 and Rule 17a 5 Thereunder

REPORT FOR THE PERIOD BEGINNIN		AND EN	DING 12/	31/2009
	MM/DD/		· M	M/BD/YY
A. I	REGISTRANT IDE	NTIFICATION		
NAME OF BROKER-DEALER: Ameri	can Indopenden	t Securities	Groupuso	FFICIAL USE ONLY
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)			FIRM I.D. NO.	
1036 E Iran Fagle	Dr., Suite K	<i>5</i>		
			626	· / .
<u>Fagle</u> (City)	(State)		(Zip Code)	
NAME AND TELEPHONE NUMBER O	f person to conta 3 usq –33 l	ACT IN REGARD TO		
			(Area (Code – Telephone Number
В. А	CCOUNTANT IDI	ENTIFICATION		
INDEPENDENT PUBLIC ACCOUNTAGE	NT whose opinion is co	ntained in this Report	t *	
O	M-T			
	(Name – if individual,	state last, first, middle na	me)	
7307 N. Division	& Ste 222	Spolzane	AW	99208
(Address)	(City)	•	(State)	(Zip Code)
CHECK ONE:				
Certified Public Accountar	nt			
☐ Public Accountant				
☐ Accountant not resident in	United States or any or	f 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)

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.

AB 3 25

OATH OR AFFIRMATION

I. Ran Carlson	, swear (or affirm) that, to the best of
my knowledge and belief the accompanying financia	statement and supporting schedules pertaining to the firm of
American Independent Securit	
of Occember 312	, 20_09, are true and correct. I further swear (or affirm) that
	ncipal officer or director has any proprietary interest in any account
classified solely as that of a customer, except as follows	ows:
	Rea (al
	Signature
	(co/cfo
	Title
But he Culy	AND CRUZE CONTRACTOR OF THE CO
Notary Public)	ADV.
This report ** contains (check all applicable boxes):	NOTAN .
(a) Facing Page.	
(h) Statement of Financial Condition	
 (b) Statement of I manetal Condition. (c) Statement of Income (Loss). (d) Statement of Changes in Financial Condition (e) Statement of Changes in Stockholders' Equi 	Litter
☐ (d) Statement of Changes in Financial Condition☐ (e) Statement of Changes in Stockholders' Equi	ty or Partners, or Sole Proprietors' Capital.
(f) Statement of Changes in Liabilities Subordin	nated to Claims of Creditors.
☐ (g) Computation of Net Capital.	D 1 15 0 0
 □ (h) Computation for Determination of Reserve I □ (i) Information Relating to the Possession or Computation 	
	anation of the Computation of Net Capital Under Rule 15c3-3 and the
	ve Requirements Under Exhibit A of Rule 15c3-3.
	naudited Statements of Financial Condition with respect to methods of
consolidation. ☐ (1) An Oath or Affirmation.	
(n) A copy of the SIPC Supplemental Report.	
	s 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).

A PROFESSIONAL SERVICES FIRM

Certified Public Accountants | Business Consultants



7307 N. Division, Suite 222 Spokane, Washington 99208

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of American Independent Securities Group, LLC

We have performed the procedures enumerated below which were agreed to by American Independent Securities Group, LLC (the "Company"), solely to assist you in evaluating the Company's compliance with the requirements of Rule 17a-5(e)(4) of the Securities and Exchange Commission ("SEC") with respect to the accompanying schedule of the Securities Investor Protection Corporation Transitional Assessment Reconciliation of American Independent Securities Group, LLC for the period from April 1, 2009 to December 31, 2009. Management is responsible for the Company'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 the Company. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report was requested or for any other purpose.

As required by Rule 17a-5(e)(4) of the SEC, we have performed the following procedures:

- 1. Compared listed assessment payments with respective cash disbursement record entries;
- 2. Compared amounts reported on the audited Form X-17A-5 for the period April 1, 2009 to December 31, 2009, with the amounts reported in the Transitional Assessment Reconciliation (Form SIPC-7T);
- 3. Compared any adjustments reported in Form SIPC-7T with supporting schedules and working papers;
- 4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T and in the related schedules and working papers supporting adjustments; and
- 5. Compared the amount of any overpayment applied with the Form SIPC-7T on which it was computed.

All of the agreed-upon procedures referred to above were performed without exception.

We were not engaged to nor did we conduct an examination, the objective of which would be the expression of an opinion on the accompanying schedule of Securities Investor Protection Corporation Transitional Assessment Reconciliation. 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 management and stockholders of American Independent Securities Group, LLC, the Securities and Exchange Commission, the Financial Industry Regulatory Authority, the Securities Investor Protection Corporation, and other regulatory agencies that rely on Rule 17a-5(e)(4) and is not intended to be and should not be used by anyone other than these specified parties.

De Coura, Market + Teague P.S.

DeCoria, Maichel & Teague, P.S. Spokane, WA March 19, 2010

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- 4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T and in the related schedules and working papers supporting adjustments; and
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De Coira, March + Teague P.S.

DeCoria, Maichel & Teague, P.S. Spokane, WA

March 19, 2010