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

SEC FILE NUMBER
8- 53650

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 01/01/15 (MM/DD/YY) AND ENDING 12/31/15 (MM/DD/YY)

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: DIVINE CAPITAL MARKETS LLC

OFFICIAL USE ONLY

FIRM I.D. NO.

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

39 BROADWAY
(No. and Street)

NEW YORK (City) NY (State) 10006 (Zip Code)

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

(Area Code – Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Wei, Wei & Co., LLP
(Name – *if individual, state last, first, middle name*)

133-10 39th Avenue (Address) Flushing (City) NY (State) 11354 (Zip Code)

SEC Mail Processing Section
MAR 01 2016
Washington DC
413

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)

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, DANIELLE HUGHES, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of DIVINE CAPITAL MARKETS LLC, as of DECEMBER 31, 20 15, 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:

Signature

CEO.

Title

SUK BUN HO
Notary Public - State of New York
NO. 01HO6134257
Qualified in Kings County
My Commission Expires 9/26/2017

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).*

DIVINE CAPITAL MARKETS LLC

(A LIMITED LIABILITY COMPANY)

Table of Contents

WEI WEI & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

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BEIJING 100004, PRC
TEL. (86 10) 65355871
FAX. (86 10) 65355870

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Member of Divine Capital Markets LLC

We have audited the accompanying statement of financial condition of Divine Capital Markets LLC as of December 31, 2015, and the related statements of operations, changes in member's equity, and cash flows for the year then ended. These financial statements are the responsibility of Divine Capital Markets LLC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). 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 condition of Divine Capital Markets LLC as of December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The Computation of Net Capital Under Rule 15c3-1 has been subjected to audit procedures performed in conjunction with the audit of Divine Capital Markets LLC's financial statements. The supplemental information is the responsibility of Divine Capital Markets LLC's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with 17 C.F.R. § 240.17a-5. In our opinion, the Computation of Net Capital Under Rule 15c3-1 is fairly stated, in all material respects, in relation to the financial statements as a whole.

Wei Wei & Co. LLP

Flushing, NY
February 26, 2016

DIVINE CAPITAL MARKETS LLC

(A LIMITED LIABILITY COMPANY)

FINANCIAL STATEMENTS FOR THE YEAR ENDED
DECEMBER 31, 2015
AND REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTANT

DIVINE CAPITAL MARKETS LLC

(A LIMITED LIABILITY COMPANY)

STATEMENT OF FINANCIAL CONDITION
DECEMBER 31, 2015

ASSETS

CURRENT ASSETS	
Cash	14,057
Deposit with clearing organization	100,000
Receivables from broker-dealer and clearing organization	254,845
Receivables from non-customers	117
Due from related parties	15,675
Prepaid expenses	21,906
Total current assets	406,600
COMPUTER AND EQUIPMENT	
Computer and equipment, net of accumulated depreciation of $90,876	2,732
OTHER ASSETS	
Deposits	6,181
TOTAL ASSETS	415,513

LIABILITIES AND MEMBER'S EQUITY

CURRENT LIABILITIES	
Accounts payable	264,074
MEMBER'S EQUITY	151,439
TOTAL LIABILITIES AND MEMBER'S EQUITY	415,513

See Report of Independent Registered Public Accounting Firm and Notes to Financial Statements.

DIVINE CAPITAL MARKETS LLC

(A LIMITED LIABILITY COMPANY)

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015

REVENUE	
Investment Banking Fees	523,320
Commissions	2,182,783
Research income	13,500
Total revenue	2,719,603
OPERATING EXPENSES	
Compensation and benefits	1,595,524
Clearing and execution	515,121
Communication and data services	112,464
Legal and professional fees	70,829
Rent	93,106
Commission Sharing	83,853
Soft dollar expenses	44,511
Travel	34,371
Regulatory fees	30,376
Compliance	51,393
Office	22,286
Computer and technology	24,295
Insurance	9,084
Taxes and licenses	1,723
Depreciation	3,834
Other operating expenses	30,068
Total expenses	2,722,838
Net loss	-3,235

See Repot of ndependent Registered Public Accounting Firm and Notes to Financial Statements.

DIVINE CAPITAL MARKETS LLC

(A LIMITED LIABILITY COMPANY)

STATEMENT OF CHANGES IN MEMBER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2015

MEMBER'S EQUITY, January 1	129,674
Member's contribution	25,000
Net Loss	-3,235
MEMBER'S EQUITY, DECEMBER 31	151,439

See Report of Independent Registered Public Accounting Firm and
Notes to Financial Statements.

DIVINE CAPITAL MARKETS LLC

(A LIMITED LIABILITY COMPANY)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

OPERATING ACTIVITIES:	
Net loss	-3,235
Adjustments to reconcile net loss to net cash used in operating activities:	
Depreciation	3,834
Changes in operating assets and liabilities	
Decrease in receivables from broker-dealer and clearing organization	49,769
Decrease in receivables from non-customers	4,258
Increase in due from related party	-15,675
Decrease in due from employees	5,789
Decrease in prepaid expenses	1,409
Decrease in deposits	1,522
Decrease in accounts payable	-66,061
Net cash used in operating activities	-18,390
INVESTING ACTIVITIES	
Purchases of computer and equipment	-560
Net cash used in investing activities	-560
FINANCING ACTIVITIES	
Additional capital contribution	25,000
Net cash provided by financing activities	25,000
NET INCREASE IN CASH	6,050
CASH AT BEGINNING OF YEAR	8,007
CASH AT END OF YEAR	14,057
SUPPLIMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash paid for income taxes	0
Cash paid for Interest	0

See Report of Independent Registered Public Accounting Firm and Notes to Financial Statements.

1. ORGANIZATION AND NATURE OF BUSINESS

Divine Capital Markets LLC (the "Company") is a registered broker-dealer in securities with the Securities and Exchange Commission (the "SEC") and is a member of the Financial Industry Regulatory Authority, Inc. ("FINRA"). The Company received its approval for membership on April 10, 2002. The Company's operations primarily consist of executing securities transactions on an agency basis, private wealth management, independent market research, investment advisory services and investment banking. The Company is organized in the state of New York and is a wholly-owned subsidiary of Divine Holdings LLC (the "Parent" and sole "Member").

Since the Company is a limited liability company ("LLC"), the Member is not liable for the debts, obligations, or liabilities of the Company, whether arising in contract, tort or otherwise, unless the Member has signed a specific guarantee.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Company maintains its books and records on the accrual basis of accounting for financial reporting purposes, which is in accordance with U.S. generally accepted accounting principles generally accepted in the United States of America and is required by the SEC and FINRA.

Use of Estimates

The 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 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Company defines cash equivalents as highly liquid investments with original maturity dates of less than ninety days that are not held for sale in the ordinary course of business.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

The Company records commissions from customer transactions and related clearing expenses on a trade-date basis. Revenue from its investment advisory services is recognized at the time the transaction is closed.

Computers and Equipment

Computers and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The Company follows the policy of capitalizing all major additions, renewals and betterments. Minor replacements, maintenance, and repairs are expensed currently.

Advertising Costs

Advertising costs, if any, are charged to expenses as incurred. The Company incurred $660 of advertising costs for the year ended December 31, 2015, included within "Other operating expenses" on the accompanying Statement of Operations.

Allowance for Doubtful Accounts Receivable

The Company carries its accounts receivable at cost less an allowance for doubtful accounts. On a periodic basis, management evaluates accounts receivable balances and establishes an allowance for doubtful accounts, based on history of past write-offs and collections. The Company considers all accounts receivable at December 31, 2015 to be fully collectible and, therefore, did not provide for an allowance for doubtful accounts.

3. OFF-BALANCE SHEET RISKS AND CONCENTRATION OF CREDIT RISKS

As a securities broker-dealer, the Company is engaged in buying and selling securities for a diverse group of institutional and individual investors. The Company's transactions are collateralized and are executed with and on behalf of banks, broker-dealers, and other financial institutions. The Company introduces these transactions for clearance to another broker-dealer on a fully disclosed basis.

3. OFF-BALANCE SHEET RISKS AND CONCENTRATION OF CREDIT RISKS (continued)

The Company's exposure to credit risk associated with non-performance of customers in fulfilling their contractual obligations pursuant to securities transactions can be directly impacted by volatile trading markets, which may impair both the customers' ability to satisfy their obligations to the Company and the Company's ability to liquidate the collateral at an amount equal to the original contracted amount. The agreement between the Company and its clearing broker-dealer provides that the Company is obligated to assume any exposure related to such non-performance by its customers. The Company seeks to control the aforementioned risks by requiring customers to maintain cash collateral in compliance with various regulatory requirements and the clearing broker-dealer's internal guidelines. The Company monitors its customer activity by reviewing information it receives from its clearing broker-dealers on a daily basis and requiring customers to deposit additional collateral or reduce positions when necessary.

The Company maintains its cash accounts at one commercial bank. The cash balance in each financial institution is insured by the FDIC up to $250,000. There were no uninsured funds as of December 31, 2015.

4. INCOME TAXES

The Company is treated as a partnership for tax purposes and, as such, is not liable for federal, state or local income taxes. As a single-member LLC and therefore a disregarded entity for income tax purposes, the Company's assets, liabilities, and items of income, deductions and credits are combined with and included in the income tax returns of Divine Holdings LLC (the "Parent"). The Parent is subject to the New York City unincorporated business tax.

The Company recognizes and measures its unrecognized tax benefits in accordance with the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes* (ASC 740). Under this guidance, the Company assesses the likelihood, based on their technical merit, that tax positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period. The measurement of unrecognized tax benefits is adjusted when new information is available, or when an event occurs that requires a change. The Company does not have any unrecognized tax benefit as of December 31, 2015.

The Company's information is included within its Parent's which files income tax returns in the U.S. Federal jurisdiction and in state and local jurisdictions. With few exceptions, the Company's Parent is no longer subject to federal, state, or local tax examinations by taxing authorities for years prior to 2012.

5. FAIR VALUE MEASUREMENTS

The Company follows FASB ASC Section 820 for fair value measurements which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in valuing assets and liabilities. Level 1 inputs have the highest reliability and are for identical assets and liabilities with unadjusted quoted prices in active markets. Level 2 inputs relate to assets and liabilities in active markets which are observable either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability and are used to the extent that observable inputs do not exist.

As of December 31, 2015, none of the assets and liabilities was required to be reported at fair value on a recurring basis. Carrying values of non-derivative financial instruments, including cash, accounts receivable, prepaid expenses and accounts payable, approximate their fair values due to the short term nature of these financial instruments. There were no changes in methods or assumptions during the years ended December 31, 2015.

6. RELATED PARTIES

The Company entered into an expense sharing agreement with Divine Asset Management LLC (an "Affiliate") on October 1, 2015. The Affiliate and the Company will share certain employees and related benefits and office expenses. As of December 31, 2015, the receivable from the Affiliate is $4,049, which is included in due from related parties on the statement of financial condition.

The Company also pays certain income taxes on behalf of the Parent during the year ended December 31, 2015. As of December 31, 2015, the receivable from the Parent is $11,626, which is included in due from related parties on the statement of financial condition. During the year ended December 31, 2015, the Parent made an additional capital contribution of $25,000.

7. LEASE

In December 2003, the Company entered into a sublease agreement with its sub-lessor. The expiration date for the lease will automatically extend for an additional year unless either party gives notice of cancellation on or before December 31 of each year. During the year ended December 31, 2015, the Company incurred rent and related expenses of approximately $93,000.

8. 401(K) RETIREMENT PLAN

The Company maintains a 401(k) Retirement Plan for eligible employees. Employees may contribute to the plan an amount upon the pre-tax deferral percentage they selected with a maximum of $18,000 for 2015. For participants, who have attained age 50 before the close of the plan year, they are eligible to make a catch-up contribution of $6,000. The Company can make a matching contribution. The amount of the matching contribution will be determined each year. The Company did not make any contribution for the year ended December 31, 2015.

9. DEPOSIT WITH AND RECEIVABLES FROM CLEARING ORGRANIZATION

The Company clears its customer transactions though Wedbush Securities, Inc. a clearing organization that is independent of the Company. Receivables from the clearing organization consist primarily of net commissions from customer transactions for the month ended December 31, 2015. Receivables from the clearing organization as of December 31, 2015 were $36,823. This amount is included on the accompanying statement of financial condition.

The deposit with the clearing organization represents a deposit the Company is contractually obligated to maintain with the clearing organization. This deposit was $100,000 as of December 31, 2015.

10. NET CAPITAL REQUIREMENTS

The Company is subject to the 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 (and the rule of the "applicable" exchange also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1). In August 2015, the Company received approval from FINRA to decrease the minimum net capital requirement from $50,000 to $5,000. The Company's required net capital is $5,000 or the 6-2/3% of aggregate indebtedness, whichever is larger. At December 31, 2015, the Company's net capital was based upon the 6-2/3% of aggregate indebtedness with a required net capital of $17,605. When compared to the Company's net capital of $25,033, it was $7,428 in excess of its required capital. The Company's ratio of aggregate indebtedness to net capital was 10.6 to 1 at December 31, 2015.

11. COMMITMENTS AND CONTINGENCIES

The Company has evaluated commitments and contingencies in accordance with Accounting Standards Codification 450, *Contingencies* (ASC 450) and Accounting Standards Codification 440, *Commitments* (ASC 440). Management has determined that no significant commitments and contingencies exist as of December 31, 2015.

12. SUBSEQUENT EVENTS

The Company has been named as a respondent in a FINRA Dispute Resolution Arbitration (Number 15-00162) filed by a former associate of the Company. The Statement of Claim was filed on or about January 22, 2015. In the Statement of Claim, Claimant requested compensatory damages of no less than $50,000, plus interest, reasonable costs and attorney's fees, as well as punitive damages and such other relief as deemed just and proper. It was settled in January 2016 for $37,500. As of December 31, 2015, $25,000 was accrued in the accompanying financial statements.

The Company evaluated subsequent events through the date its financial statements were available to be issued. The Company did not identify any other material subsequent events requiring adjustment to or disclosure in its financial statements.

DIVINE CAPITAL MARKETS LLC

(A LIMITED LIABILITY COMPANY)

COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION
DECEMBER 31, 2015

	SCHEDULE I
TOTAL MEMBER'S EQUITY QUALIFIED FOR NET CAPITAL	151,439
DEDUCTIONS AND/OR CHARGES	
Non-allowable assets:	
Non-allowable Other	-79,795
Receivables from non-customers	-117
Due from related parties	-15,675
Prepaid expenses	-21,906
Computer and equipment, net	-2,732
Deposits	-6,181
NET CAPITAL	25,033
AGGREGATE INDEBTEDNESS	
Accounts payable	264,074
Total aggregate indebtedness	264,074
COMPUTATION OF BASIC NET CAPITAL REQUIREMENT	
Minimum net capital required (Based on 6-2/3% of aggregate indebtedness)	17,605
Excess net capital	7,428
Net capital in excess of the greater of: 10% of aggregate indebtedness or 120% of minimum net capital requirement	-1,375
Ratio of aggregate indebtedness to net capital	10.55 to 1

There are no material differences between the proceeding computation and the Company's corresponding unaudited Part II of Form X-17A-5 as of Dececmber 31, 2015.

See Report of Independent Registered Public Accounting Firm and Notes to Financial Statements.

WEI WEI & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

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FAX. (86 10) 65355870

INDEPENDENT ACCOUNTANTS' AGREED-UPON PROCEDURES REPORT ON SCHEDULE OF ASSESSMENT AND PAYMENTS (FORM SIPC-7)

To the Member of Divine Capital Markets LLC

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 ("Form SIPC-7") to the Securities Investor Protection Corporation ("SIPC") for the year ended December 31, 2015, which were agreed to by Divine Capital Markets LLC (the "Company") 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 Company's compliance with the applicable instructions of the Form SIPC-7. The Company's 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 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, noting no differences;

2. Compared the amounts reported on the audited Form X-17A-5 for the year ended December 31, 2015, as applicable, with the net amounts reported in Form SIPC-7 for the year ended December 31, 2015, noting no differences;

3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers, noting that line 2c item (3) was overstated by $17,295.

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 that line 2A of the SIPC 7 is understated by $43 based upon the adjustment noted in item 3 above.

5. Compared the amount of any overpayment applied to the current assessment with the Form SIPC-7 on which it was originally computed, noting no differences.

WEI WEI & CO., LLP

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.

Wei Wei & Co. LLP
Flushing, New York
February 26, 2016

SIPC-7

(33-REV 7/10)

SECURITIES INVESTOR PROTECTION CORPORATION

P.O. Box 92185 Washington, D.C. 20090-2185
202-371-8300

General Assessment Reconciliation

SIPC-7

(33-REV 7/10)

For the fiscal year ended 12/31/2015
(Read carefully the instructions in your Working Copy before completing this Form)

TO BE FILED BY ALL SIPC MEMBERS WITH FISCAL YEAR ENDINGS

1. Name of Member, address, Designated Examining Authority, 1934 Act registration no. and month in which fiscal year ends for purposes of the audit requirement of SEC Rule 17a-5:

6*6*******269********************ALL FOR AADC 100
053650 FINRA DEC
DIVINE CAPITAL MARKETS LLC
39 BROADWAY 36TH FL
NEW YORK NY 10006-3003

Note: If any of the information shown on the mailing label requires correction, please e-mail any corrections to form@sipc.org and so indicate on the form filed.

Name and telephone number of person to contact respecting this form.

2. A. General Assessment (item 2e from page 2) $ 5301

B. Less payment made with SIPC-6 filed (exclude interest) (2681)

7/30/2015
Date Paid

C. Less prior overpayment applied ( )

D. Assessment balance due or (overpayment) 2620

E. Interest computed on late payment (see instruction E) for ____ days at 20% per annum -0-

F. Total assessment balance and interest due (or overpayment carried forward) $ 2620.

G. PAID WITH THIS FORM:
Check enclosed, payable to SIPC
Total (must be same as F above) $ 2620

H. Overpayment carried forward $( )

3. Subsidiaries (S) and predecessors (P) included in this form (give name and 1934 Act registration number):

The SIPC member submitting this form and the person by whom it is executed represent thereby that all information contained herein is true, correct and complete.

Divin Capital Markets LLC
(Name of Corporation, Partnership or other organization)

[signature]
(Authorized Signature)

Dated the 17 day of February, 2017.

CFO
(Title)

This form and the assessment payment is due 60 days after the end of the fiscal year. Retain the Working Copy of this form for a period of not less than 6 years, the latest 2 years in an easily accessible place.

SIPC REVIEWER

Dates: ____ Postmarked ____ Received ____ Reviewed

Calculations ____ Documentation ____ Forward Copy ____

Exceptions:

Disposition of exceptions:

DETERMINATION OF "SIPC NET OPERATING REVENUES" AND GENERAL ASSESSMENT

Amounts for the fiscal period
beginning 1/1/2015
and ending 12/31/2015

Eliminate cents

Item No.

2a. Total revenue (FOCUS Line 12/Part IIA Line 9, Code 4030) $ 2,719,603

2b. Additions:

(1) Total revenues from the securities business of subsidiaries (except foreign subsidiaries) and predecessors not included above. ______

(2) Net loss from principal transactions in securities in trading accounts. ______

(3) Net loss from principal transactions in commodities in trading accounts. ______

(4) Interest and dividend expense deducted in determining item 2a. ______

(5) Net loss from management of or participation in the underwriting or distribution of securities. ______

(6) Expenses other than advertising, printing, registration fees and legal fees deducted in determining net profit from management of or participation in underwriting or distribution of securities. ______

(7) Net loss from securities in investment accounts. ______

Total additions ______

:c. Deductions:

(1) Revenues from the distribution of shares of a registered open end investment company or unit investment trust, from the sale of variable annuities, from the business of insurance, from investment advisory services rendered to registered investment companies or insurance company separate accounts, and from transactions in security futures products. 158

(2) Revenues from commodity transactions. ______

(3) Commissions, floor brokerage and clearance paid to other SIPC members in connection with securities transactions. 598,975

(4) Reimbursements for postage in connection with proxy solicitation. ______

(5) Net gain from securities in investment accounts. ______

(6) 100% of commissions and markups earned from transactions in (i) certificates of deposit and (ii) Treasury bills, bankers acceptances or commercial paper that mature nine months or less from issuance date. ______

(7) Direct expenses of printing advertising and legal fees incurred in connection with other revenue related to the securities business (revenue defined by Section 16(9)(L) of the Act). ______

(8) Other revenue not related either directly or indirectly to the securities business. (See Instruction C):

______ ______

(Deductions in excess of $100,000 require documentation)

(9) (i) Total interest and dividend expense (FOCUS Line 22/PART IIA Line 13, Code 4075 plus line 2b(4) above) but not in excess of total interest and dividend income. $______

(ii) 40% of margin interest earned on customers securities accounts (40% of FOCUS line 5, Code 3960). $______

Enter the greater of line (i) or (ii) ______

Total deductions 599,133

. SIPC Net Operating Revenues $ 2,120,470

. General Assessment @ .0025 $ 5301.-

(to page 1, line 2.A.)

DIVINE CAPITAL MARKETS LLC

EXEMPTION REPORT

YEAR ENDED DECEMBER 31, 2015

We, as members of management Divine Capital Markets LLC (the Company) are responsible for complying with 17 C.F.R §240.17a-5, "Reports to be made by certain brokers and dealers". We have performed an evaluation of the Company's compliance with the requirements of 17 C.F.R §240.17a-5 and the exemption provisions in 17 C.F.R §240.15c3-3(k) (the "exemption provisions"). Based on this evaluation we make the following statements to the best knowledge and belief of the Company:

1. We identified the following provisions of 17 C.F.R §15c3-3(k) under which the Company claimed an exemption from 17 C.F.R §240.15c3-3: (k)(2)(ii).
2. We met the identified exemption provisions throughout the most recent fiscal year ended December 31, 2015 without exception.

The Company is exempt from the provisions of 17 C.F.R §240.15c3-3 of the Securities Exchange Act of 1934 (pursuant to paragraph (k)(2)(ii) of such Rule) as the Company is an introducing broker or dealer that clears all transactions with and for customers on a fully disclosed basis with a clearing broker, and who promptly transmits all customer funds and securities to the clearing broker.

Divine Capital Markets LLC

Danielle Hughes

Chief Executive Officer

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Member
of Divine Capital Markets LLC

We have reviewed management's statements, included in the accompanying Statement of Exemption From SEC Rule 15c3-3, in which (1) Divine Capital Markets LLC (the "Company") identified the following provisions of 17 C.F.R. §15c3-3(k) under which the Company claimed an exemption from 17 C.F.R. §240.15c3-3(k)(2)(ii) (the "exemption provisions") and (2) Divine Capital Markets LLC stated that the Company met the identified exemption provisions throughout the most recent fiscal year without exception. The Company's management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about the Company's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(ii) of Rule 15c3-3 under the Securities Exchange Act of 1934.

Wei Wei & Co. LLP

Flushing, New York
February 26, 2016