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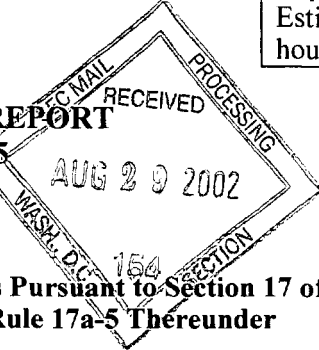
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ANNUAL AUDITED REPORT
FORM X-17A-5
PART III
FACING PAGE



SEC FILE NUMBER
8-41557

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 07/01/01 AND ENDING 6/30/02
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER - DEALER:

ANIMA ENTERPRISES, INC.

OFFICIAL USE ONLY
FIRM ID. NO.

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

1 Northend Avenue
(No. and Street)
New York New York 10282
(City) (State) (Zip Code)

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

Evan Brown - CEO (212) 857-6999
(Area Code - Telephone No.)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Donald P. McGill, CPA
(Name - if individual, state last, first, middle name)
315 Exeter Road Devon PA 19333
(Address) (City) (State) (Zip Code)

CHECK ONE:

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

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THOMSON FINANCIAL

*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).

Handwritten signature

ANIMA ENTERPRISES, INC.

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()	(j) A Reconciliation, including Appropriate Explanations, of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Rule 15c3-3 (not required).	
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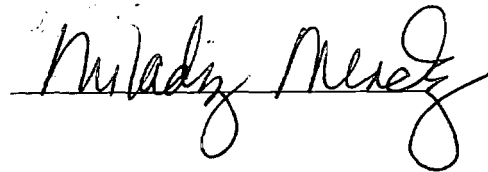
AFFIRMATION

I, Evan Brown, affirm that, to the best of my knowledge and belief, the accompanying financial statements and supplemental schedules pertaining to the firm of Anima Enterprises, Inc. (Company) at June 30, 2002 and for the year then ended are true and correct. I further affirm that neither the Company nor any officer or director has any proprietary interest in any account classified as that of a customer.



Evan Brown, CEO

Sworn and subscribed to before me this 28th day of August, 2002.



DONALD P. MCGILL
Certified Public Accountant

315 Exeter Road
Devon, PA 19333

(610) 725-9290
(610) 725-9205 fax

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS' REPORT

To the Board of Directors and Stockholder of
Anima Enterprises, Inc.

We have audited the accompanying balance sheet of Anima Enterprises, Inc., at June 30, 2002, and the related statements of operations, changes in stockholder's equity and cash flows for the year then ended June 30, 2002. 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 U.S. generally accepted auditing standards. 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 Anima Enterprises, Inc. at June 30, 2002, and the results of its operations, changes in stockholder's equity and cash flows for the year then ended June 30, 2002 in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purposes of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by Rule 17-a-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.

Devon, PA
July 22, 2002



ANIMA ENTERPRISES, INC.
BALANCE SHEET
JUNE 30, 2002

ASSETS

Cash and cash equivalents	<u>\$ 6,000</u>
Total Assets	<u><u>\$ 6,000</u></u>

LIABILITIES AND STOCKHOLDER'S EQUITY

Accounts payable and accrued expenses	<u>\$ -</u>
Total Liabilities	<u>-</u>
Contingencies	-
Common stock - par value \$1.00 per share, 1,000 shares authorized, 100 shares issued and outstanding	100
Additional paid-in capital	40,495
Retained deficit	<u>(34,595)</u>
Total Stockholder's Equity	6,000
Total Liabilities and Stockholder's Equity	<u><u>\$ 6,000</u></u>

See accompanying notes.

ANIMA ENTERPRISES, INC
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2002

Fee income	\$	-
Total Revenue		-
Costs and Expenses:		
Consulting fees		25,000
Service charges		65
Other - excess accrual reversal		<u>(2,100)</u>
Total Costs and Expenses		<u>22,965</u>
Operating income (loss)		(22,965)
Interest income		<u>-</u>
Net income (loss)	\$	<u><u>(22,965)</u></u>

See accompanying notes.

ANIMA ENTERPRISES, INC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2002

Cash Flows From Operating Activities:	
Net income (loss)	\$ (22,965)
Adjustment to reconcile net income to net cash (used) by operating activities:	
Decrease in accounts receivable	25,000
(Decrease) in accounts payable	<u>(2,100)</u>
Net Cash (Used) By Operating Activities	<u>(65)</u>
Cash Flows From Investing Activities:	-
Cash Flows from Financing Activities:	-
Capital withdrawals - net	<u>(4,400)</u>
Net (Decrease) In Cash	(4,465)
Cash and equivalents, beginning of period	<u>10,465</u>
Cash and equivalents, end of year	<u><u>\$ 6,000</u></u>

See accompanying notes.

ANIMA ENTERPRISES, INC.
STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
FOR THE YEAR ENDED JUNE 30, 2002

	<u>Common Stock</u>	<u>Additional Paid-In Capital</u>	<u>Retained Earnings (Deficit)</u>
Balance, July 1, 2001	\$ 100	\$ 44,895	\$ (11,630)
Capital withdrawals - net	-	(4,400)	-
Net income (loss)	-	-	(22,965)
Balance, June 30, 2002	<u>\$ 100</u>	<u>\$ 40,495</u>	<u>\$ (34,595)</u>

See accompanying notes.

ANIMA ENTERPRISES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2002

1. ORGANIZATION AND NATURE OF OPERATIONS

Anima Enterprises, Inc. (the "Company"), is registered as a broker-dealer under the Securities Exchange Act of 1934, and is a member of the National Association of Securities Dealers, Inc. (NASD) and the Securities Investor Protection Corp. (SIPC). The Company is engaged in the business of offering private placements.

The Company acts as a broker-dealer and is exempt from Securities and Exchange Commission Rule 15c3-3 under paragraph k (2) (i).

The Company is a wholly-owned subsidiary of Orion Holdings, LLC (Parent). Under an agreement between the Company and its Parent, the Parent pays substantially all of the Company's operating expenses without recourse to the Company.

2. SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of 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.

Basis of Presentation

The Company is engaged in a single line of business as a securities broker-dealer.

The Company uses the accrual method of accounting for both financial and tax reporting purposes. The Company's year-end is June 30.

ANIMA ENTERPRISES, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2002

3. NET CAPITAL REQUIREMENTS

The Company is subject to the Securities and Exchange Commission's Uniform net Capital Rule (Rule 15c3-1), which requires the maintenance of minimum net capital of \$5,000 and that the aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. At June 30, 2002, Anima Enterprises, Inc. had net capital of \$6,000, which exceeded its required net capital of \$5,000. The Company had no aggregate indebtedness at June 30, 2002.

4. INCOME TAXES

The Company has Federal loss carryforwards of nearly \$34,000, the benefit from which have not been recorded because their realization is doubtful.

5. FAIR VALUE

The Company's financial instruments approximate fair value.

ANIMA ENTERPRISES, INC
COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1 OF THE
SECURITIES AND EXCHANGE COMMISSION
JUNE 30, 2002

NET CAPITAL:	
Total stockholder's equity	\$ 6,000
Deductions and/or charges:	
Non-allowable assets:	
Receivables from customer's	<u>-</u>
Net capital before haircuts on securities positions	6,000
Haircuts on securities positions	<u>-</u>
Net Capital	<u><u>\$ 6,000</u></u>
AGGREGATE INDEBTEDNESS:	
Items included in the statement of financial condition:	
Accounts payable and accrued expenses	- <u><u>\$ -</u></u>
COMPUTATION OF BASIC NET CAPITAL REQUIREMENT:	
Minimum net capital required	<u><u>\$ 5,000</u></u>
Excess net capital at 1000%	<u><u>\$ 6,000</u></u>

The above computation does not differ materially from the June 30, 2002 computation of net capital filed electronically by the Company on FOCUS Form X-17A-5 Part IIA.

DONALD P. MCGILL
Certified Public Accountant

315 Exeter Road
Devon, PA 19333

(610) 725-9290
(610) 725-9205 fax

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL
ACCOUNTING CONTROL REQUIRED BY SEC RULE 17a-5**

To the Board of Directors of
Anima Enterprises, Inc.

In planning and performing my audit of the financial statements and supplementary information of Anima Enterprises, Inc. (the "Company") for the year ended June 30, 2002, I considered its internal control structure, including procedures for safeguarding securities, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

Also, as required by Rule 17a-5(g)(1) of the Securities Exchange Commission (the "Commission"), I have made a study of the practices and procedures followed by the Company including tests of such practices and procedures that I considered relevant to the objectives stated in Rule 17a-3(a)(11) and for determining compliance with the exemptive provisions of Rule 15c3-3. I did not review the practices and procedures followed by the Company in making quarterly securities examinations, counts, verifications and comparisons, and the recordation of differences required by Rule 17a-13 or 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, because the Company does not carry security accounts for customers or perform custodial functions relating to customer securities.

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 management with reasonable, but not absolute, assurance that assets for which the Company has responsibility are safeguarded against loss from unauthorized use or disposition and transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance 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.

My 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, I noted no matters involving the internal control structure, including procedures for safeguarding securities, that we consider to be material weaknesses as defined above.

I 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 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 my study, I believe that the Company's practices and procedures were adequate at June 30, 2002 to meet the Commission's objectives.

Our opinion recognizes that it is not practicable in a company the size of Anima Enterprises, Inc. to achieve all the divisions of duties and cross-checks generally included in a system of internal accounting control, and alternatively, greater reliance must be placed on surveillance by management.

This report is intended solely for the use of the Board of Directors, management, the Securities and Exchange Commission, the National Association of Securities Dealers, Inc., and other regulatory agencies that rely on Rule 17a-5(g) under the Securities Exchange Act of 1934 in their regulation of registered brokers and dealers, and should not be used for any other purpose.

Devon, PA
July 22, 2002

A handwritten signature in black ink that reads "Donald P. McGill". The signature is written in a cursive, flowing style.

Donald P. McGill
Certified Public Accountant



ANIMA ENTERPRISES, INC

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

For the Year Ended June 30, 2002