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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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**ANNUAL AUDITED REPORT
FORM X-17A-5 (A)
PART III**

SEC FILE NUMBER
8- 66461

**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 01/01/2005 AND ENDING 12/31/2005
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: WCM Partners - LLC

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
424 Carolina Road
(No. and Street)

Del Mar California 92014
(City) (State) (Zip Code)

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FIRM I.D. NO.

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Jeffrey Wilfong (858) 847-9422
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

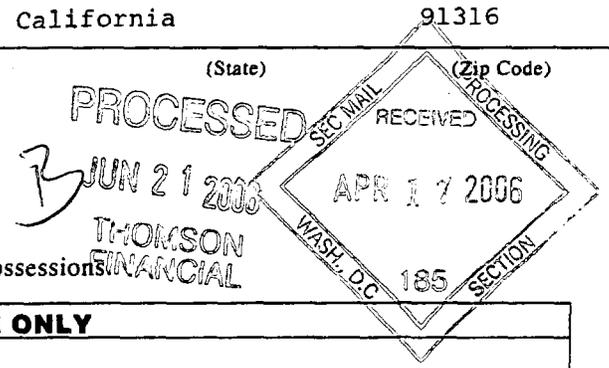
INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Brian W. Anson, CPA
(Name - if individual, state last, first, middle name)

5535 Balboa Blvd., Suite 214, Encino, California 91316
(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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*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)

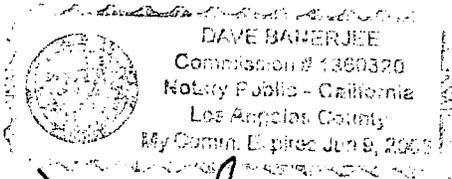
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KM
2/20/06

OATH OR AFFIRMATION

I, Jeffrey Wilfong, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of WCM Partners, LLC, as of December 31, 2005, 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



Notary Public

Handwritten signature of Jeffrey Wilfong over the printed name Jeffrey Wilfong, with lines for Signature and Title.

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 15c3-3 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).

WCM PARTNERS, LLC

Statement of Net Capital
 Schedule I
 For the year ended December 31, 2005

	Focus 12/31/05	Audit 12/31/05	Change
Members' capital December 31, 2005	\$ 149,068	\$ 93,512	\$ 55,556
Subtract - Non allowable assets:			
Organization costs	42,630	36,540	6,090
Other assets	40,016	0	40,016
Tentative net capital	<u>66,422</u>	<u>56,972</u>	<u>9,450</u>
Haircuts:			
NET CAPITAL	<u>66,422</u>	<u>56,972</u>	<u>9,450</u>
Minimum net capital	5,000	5,000	
Excess net capital	<u>61,422</u>	<u>51,972</u>	<u>9,450</u>
Aggregate indebtedness	9,450	11,150	(1,700)
Ratio of Aggregate indebtedness to net capital	0.14%	0.20%	

The differences were caused by year end accruals.

Brian W. Anson, CPA
5535 Balboa Blvd., #214
Encino, CA 91316
(818) 501-8800

April 10, 2006

Ms. Han Nguyen
NASD
300 S. Grand Ave #1600
Los Angeles, CA 90071-3126

RE: WCM Partners
Audit: December 31, 2005

Dear Ms. Nguyen:

Attached is the corrected Schedule I "Statement of Net Capital" for WCM Partners with the appropriate facing page. I apologize for any inconvenience that this may have caused. Should you have any questions, feel free to contact me.

Thanking you in advance for your prompt attention to this matter.



Brian W. Anson, CPA

Enclosures

Cc: SEC Pacific Regional Office
Attn: Cindy Wong
5670 Wilshire Blvd., 11th Floor
Los Angeles, CA 90036

Securities and Exchange Commission
450 5th Street N.W.
Washington, DC 20549

