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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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

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 01/01/2006 AND ENDING 12/31/2006
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Robinson & Robinson, Inc
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

OFFICIAL USE ONLY
FIRM I.D. NO.

1337 Hamilton St.

(No. and Street)

Allentown

PA

18102

(City)

(State)

(Zip Code)

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

Leona D. Robinson

(610) 435-3518

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Kline & O'Hay, LLC

(Name - if individual, state last, first, middle name)

5230 William Penn Highway Easton

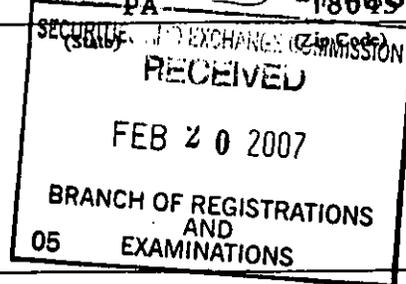
(Address)

(City)

PROCESSED

MAR 12 2007

J THOMSON
FINANCIAL



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)

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.

SEC 1410 (08-02)

OATH OR AFFIRMATION

I, Leona D. Robinson, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Robinson and Robinson, Inc., as of December 31, 20 06, 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:

Leona D. Robinson
Signature
Executive Vice President

Regina M. Harris
Notary Public

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Regina M. Harris, Notary Public
City Of Allentown, Lehigh County
My Commission Expires May 26, 2007
Member, Pennsylvania Association Of Notaries

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).

Kline and O'Hay, LLC
Certified Public Accountants

5230 WILLIAM PENN HIGHWAY
EASTON, PENNSYLVANIA 18045

Richard W. O'Hay, CPA
Randall T. Kline, CPA

Telephone (610) 250-9303
Fax (610) 250-9343

Member of
American Institute of
Certified Public Accountants
Pennsylvania Institute of
Certified Public Accountants

To the Board of Directors
Robinson & Robinson, Inc.
Allentown, Pennsylvania

We have examined the financial statements of Robinson & Robinson, Inc., for the year ended December, 31, 2006, and have issued our report thereon dated February 9, 2007. As part of our examination, we made a study and evaluation of the Company's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Company's financial statements. My study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Company is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system 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 that 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.

Because of inherent limitations in any internal accounting control procedures, errors or irregularities may nevertheless 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 degree of compliance with them may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal accounting control of Robinson & Robinson, Inc., taken as a whole. However, my study and evaluation disclosed no condition that I believed to be a material weakness.

This report is intended solely for the use of management, the Securities and Exchange Commission and the National Association of Securities Dealers, Inc. and should not be used for any other purpose.

Kline and O'Hay, LLC

Kline and O'Hay, LLC
February 9, 2007

STATEMENT OF FINANCIAL CONDITION FOR NONCARRYING, NONCLEARING AND CERTAIN OTHER BROKERS OR DEALERS

as of	12/31/2006	99
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Consolidated []		198
Unconsolidated [X]		199

ASSETS

	<u>Allowable</u>	<u>Non-Allowable</u>	<u>Total</u>
1. Cash	\$ 28,388		\$ 28,388
2. Receivables from brokers or dealers:			
A. Clearance account	12,233		
B. Other	24,369		
3. Receivables from non-customers	0	\$ 48,370	\$ 84,972
4. Securities and spot commodities owned, at market value:		24,661	24,661
A. Exempted securities			
B. Debt securities			
C. Options			
D. Other securities	47,387		
E. Spot commodities	430		
5. Securities and/or other investments not readily marketable:			47,387
A. At cost \$	130		
B. At estimated fair value		0	0
6. Securities borrowed under subordination agreements and partners' individual and capital securities accounts, at market value:		610	860
A. Exempted securities \$	460	630	880
B. Other securities \$	150		
7. Secured demand notes:			
market value of collateral:			
A. Exempted securities \$	170		
B. Other securities \$	160		
8. Memberships in exchanges:			
A. Owned, at market \$	190		
B. Owned, at cost		650	
C. Contributed for use of the company, at market value		660	900
9. Investment in and receivables from affiliates, subsidiaries and associated partnerships	480	670	910
10. Property, furniture, equipment, leasehold improvements and rights under lease agreements, at cost-net of accumulated depreciation and amortization	490	16,261	16,261
11. Other assets	0	3,223	3,223
12. TOTAL ASSETS	\$ 112,377	\$ 92,515	\$ 204,892

as of 12/31/2006

**STATEMENT OF FINANCIAL CONDITION FOR NONCARRYING, NONCLEARING
AND CERTAIN OTHER BROKERS OR DEALERS**

LIABILITIES AND OWNERSHIP EQUITY

<u>Liabilities</u>	<u>A.I. Liabilities</u>	<u>Non-A.I. Liabilities</u>	<u>Total</u>
13. Bank loans payable	\$ 1045	\$ 1255	\$ 0 1470
14. Payable to brokers or dealers:			
A. Clearance account	1114	1315	0 1560
B. Other	0 1115	1305	0 1540
15. Payable to non-customers	15,189 1155	1355	15,189 1610
16. Securities sold not yet purchased, at market value		1360	0 1620
17. Accounts payable, accrued liabilities, expenses and other	3,294 1205	1385	3,294 1685
18. Notes and mortgages payable:			
A. Unsecured	1210		0 1690
B. Secured	1211	1390	0 1700
19. Liabilities subordinated to claims of general creditors:			
A. Cash borrowings:			
1. from outsiders \$	970	1400	0 1710
2. Includes equity subordination (15c3-1 (d)) of \$	980		
B. Securities borrowings, at market value:			
from outsiders	990	1410	0 1720
C. Pursuant to secured demand note collateral agreements:			
1. from outsiders \$	1000	1420	0 1730
2. Includes equity subordination (15c3-1 (d)) of \$	1010		
D. Exchange memberships contributed for use of company, at market value		1430	0 1740
E. Accounts and other borrowings not qualified for net capital purposes	1220	1440	0 1750
20. TOTAL LIABILITIES	\$ 18,483 1230	\$ 0 1450	\$ 18,483 1760

Ownership Equity

21. Sole proprietorship		\$ 1770
22. Partnership (limited partners)	\$ 1020	1780
23. Corporation		
A. Preferred stock		1791
B. Common stock		2,200 1792
C. Additional paid-in capital		178,374 1793
D. Retained earnings		5,835 1794
E. Total		186,409 1795
F. Less capital stock in treasury		0 1796
24. TOTAL OWNERSHIP EQUITY		\$ 186,409 1800
25. TOTAL LIABILITIES AND OWNERSHIP EQUITY		\$ 204,892 1810

END