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

SEC FILE NUMBER
8-65944

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 2/1/2006 AND ENDING 1/31/2007
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Eisner Retirement Solutions LLC

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

750 Third Avenue

(No. and Street)

New York

New York

10017

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Peter Alwardt (212) 891-6022
(Area Code - Telephone Number)

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FIRM I.D. NO.

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Farber, Blicht, Eyerman & Herzog, LLP

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

1000 Woodbury Road, Suite 206

Woodbury

New York

11797

(Address)

(City)

(State)

(Zip Code)

CHECK ONE:

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

PROCESSED

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FINANCIAL**

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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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OATH OR AFFIRMATION

I, Peter Alwardt, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Eisner Retirement Solutions LLC, as of January 31, 2007, 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:

DIANE RUBIN
Notary Public, State of New York
No. 01RU4935889
Qualified in Queens County
Commission Expires August 1, 2010

Peter A. Alwardt
Signature

President
Title

Diane Rubin
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).

EISNER RETIREMENT SOLUTIONS LLC

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FARBER, BLICHT, EYERMAN & HERZOG, LLP

Certified Public Accountants

1000 Woodbury Road
Suite 206
Woodbury, NY 11797

Telephone: (516) 576-7040
Facsimile: (516) 576-1232
Website: www.fbehcpa.com
E-mail: info@fbehcpa.com

INDEPENDENT AUDITOR'S REPORT

Managing Member
Eisner Retirement Solutions LLC
New York, New York

We have audited the accompanying statement of financial condition of Eisner Retirement Solutions LLC (the "Company") as of January 31, 2007, that you are filing pursuant to rule 17a-5 under the Securities Exchange Act of 1934. This financial statement is the responsibility of the Company's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 statement referred to above presents fairly, in all material respects, the financial position of Eisner Retirement Solutions LLC as of January 31, 2007, in conformity with accounting principles generally accepted in the United States of America.

Farber, Blicht, Eyeran & Herzog, LLP

Woodbury, New York
February 15, 2007

EISNER RETIREMENT SOLUTIONS LLC
STATEMENT OF FINANCIAL CONDITION
JANUARY 31, 2007

ASSETS:	
Cash	\$ 69,037
Prepaid expenses and other assets	10,115
Accrued 12b-1 fees	<u>5,418</u>
Total assets	<u>\$ 84,570</u>
LIABILITIES:	
Accounts payable and accrued expenses	\$ 10,800
Due to parent	<u>5,488</u>
	16,288
MEMBER'S EQUITY	
Member's equity	<u>68,282</u>
Total liabilities and Member's equity	<u>\$ 84,570</u>

The accompanying notes are an integral part
of these financial statements.

EISNER RETIREMENT SOLUTIONS LLC

NOTES TO FINANCIAL STATEMENTS

JANUARY 31, 2007

NOTE A – ORGANIZATION AND BUSINESS

Eisner Retirement Solutions LLC (the “Company”), an indirect wholly owned subsidiary of Eisner LLP (“Parent”), is a limited broker-dealer registered with the Securities and Exchange Commission (the “SEC”) and a member of the Nation Association of Securities Dealers, Inc. (the “NASD”). The Company provides certain services, such as acting as broker of record and third party record keeper to pension plans and 401k plans for which it receives commission in the form of 12b-1 fees. The Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, and claims exemption from SEC Rule 15c3-3 pursuant to paragraph k (2) (i).

NOTE B – SIGNIFICANT ACCOUNTING POLICIES

[1] Cash:

Cash consists of cash held at major financial institutions.

[2] Revenue recognition:

Commission and fee income are recognized on an accrual basis when earned by the Company.

[3] Income taxes:

As a single member limited liability company, the Company does not incur any liability for federal or state income taxes since all income, deductions and credits are reportable by its member. The Company is subject to the New York City Unincorporated Business Tax.

[4] 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 in determining the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts and revenues and expenses during the reporting period. Actual results could differ from those estimates.

EISNER RETIREMENT SOLUTIONS LLC

NOTES TO FINANCIAL STATEMENTS

JANUARY 31, 2007

NOTE C – RELATED PARTY TRANSACTIONS

The Company is party to an expense sharing agreement with its Parent. Pursuant to the agreement, the Parent provides certain professional and administrative staff, facilities and services, which are necessary and appropriate for the conduct of the Company's business, in exchange for a fee of \$5,488 per month for the year ended January 31, 2007.

In addition, for the year ended January 31, 2007, the Company incurred \$ 66,242 of fees, which represents its allocated share of professional staff compensation with its Parent.

As of January 31, 2007, the Company had a liability to its Parent in the amount of \$5,488.

NOTE D – NET CAPITAL REQUIREMENT

The company is subject to the SEC Uniform Net Capital Rule 15c2-1, 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 times net capital. At January 31, 2007, the Company had net capital of \$52,749 or \$47,749 in excess of its required net capital of \$5,000. At January 31, 2007, the ratio of aggregate indebtedness to net capital was 0.31 to 1.