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UNITED STATES
FINANCIAL SERVICES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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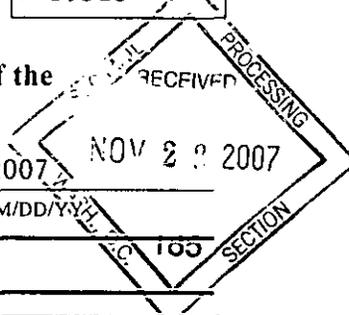
**ANNUAL AUDITED REPORT
FORM X-17A-5
PART III**

SEC FILE NUMBER
8- 39523

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 10/1/2006 AND ENDING 9/30/2007
MM/DD/YY MM/DD/YY



A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: The Weil Company, Inc.
d.b.a. Christopher Weil & Company, Inc.
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

OFFICIAL USE ONLY
FIRM I.D. NO.

12555 High Bluff Drive, Suite 180

(No. and Street)

San Diego

(City)

CA

(State)

92130

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Laura Gordon (858)704-1444

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Roschke & Wall, Business Advisors and CPAs, Inc.

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

23622 Calabasas Road, Suite 107 Calabasas

(Address)

(City)

CA

91302

(Zip Code)

PROCESSED

JAN 09 2008
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)

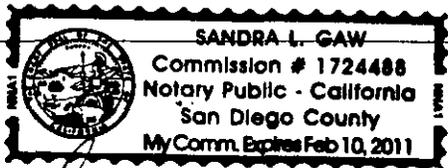
SEC 1410 (06-02)

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OATH OR AFFIRMATION

I, John V. Wells, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of The Weil Company, Inc. d.b.a. Christopher Weil & Company, Inc., as of September 30, 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:



Sandra L. Gaw
Notary Public

John V. Wells
Signature
President/Chief Executive Officer
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 15c3-1 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).

**THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.**

FINANCIAL REPORT

**For the year ended
September 30, 2007**

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

FINANCIAL REPORT
For the year ended September 30, 2007

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
The Weil Company
d.b.a. Christopher Weil & Company, Inc.
San Diego, California

We have audited the accompanying statement of financial condition of The Weil Company d.b.a. Christopher Weil & Company, Inc. (a Corporation), as of September 30, 2007, and the related statements of operations, changes in stockholder's equity and cash flows for the year then ended. 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 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 misstatements. 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 The Weil Company d.b.a. Christopher Weil & Company, Inc. as of September 30, 2007, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information included on page 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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.

Roschke & Wall

October 17, 2007

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF FINANCIAL CONDITION
September 30, 2007

ASSETS

Cash and equivalents (Note 1)	\$ 263,436
Commissions receivable	13,563
Securities owned:	
Marketable, at market value (Notes 1 and 3)	11,304
Property and equipment, at cost, net of accumulated depreciation (Note 2)	60,089
Deposits	8,198
Receivable from clearing organization	25,083
Income tax refunds receivable	18,508
Prepaid and other current assets	<u>60,959</u>
	<u>\$ 461,140</u>

LIABILITIES AND STOCKHOLDER'S EQUITY

Liabilities:	
Accounts payable	\$ 28,093
Due to officer (Note 5)	113,388
Deferred income taxes (Note 6)	<u>12,100</u>
	<u>153,581</u>
Commitments and contingent liabilities (Note 4)	
Stockholder's Equity:	
Common stock, \$1 par value; 1,000,000 shares authorized; 16,000 shares issued and outstanding	16,000
Retained earnings	<u>291,559</u>
Total Stockholder's Equity	<u>307,559</u>
	<u>\$ 461,140</u>

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

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF OPERATIONS
For the year ended September 30, 2007

REVENUES

Commissions, portfolio management and administrative fees	\$ 2,734,608
Interest income	113,665
Unrealized gain on securities owned	2,232
Loss on sale of fixed assets	<u>(163)</u>

2,850,342

OPERATING EXPENSES

2,828,084

INCOME BEFORE TAXES ON INCOME

22,258

Provision for taxes on income (Notes 1 and 6)

Current	6,978
Deferred	<u>600</u>

7,578

NET INCOME

\$ 14,680

The accompanying notes are an integral
part of these financial statements

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
For the year ended September 30, 2007

	<u>Common Stock</u>		<u>Retained</u>	<u>Total</u>
	<u>Shares</u>	<u>Amount</u>	<u>Earnings</u>	
Balance, October 1, 2006	16,000	\$ 16,000	\$ 276,879	\$ 292,879
Net income, year ended September 30, 2007	_____	_____	14,680	14,680
BALANCE, SEPTEMBER 30, 2007	<u>16,000</u>	<u>\$ 16,000</u>	<u>\$ 291,559</u>	<u>\$ 307,559</u>

The accompanying notes are an integral
part of these financial statements

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF CASH FLOWS
For the year ended September 30, 2007

CASH FLOWS FROM OPERATING ACTIVITIES:

Net income	\$ 14,680
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation and amortization	13,127
Deferred income taxes	600
Loss on sale of fixed assets	163
(Increase) decrease in operating assets:	
Restricted cash	113,388
Commissions receivable	(10,525)
Net receivable from clearing organization	(15,108)
Income tax refunds receivable	(18,508)
Prepayments and other current assets	(11,652)
Securities owned, net	(2,232)
Deposits	508
Increase (decrease) in operating liabilities:	
Accounts payable	15,954
Payroll and payroll taxes payable	(500)
Income taxes payable	(19,691)
Due to officer	5,337
	<hr/>
Net cash from operating activities	85,541

CASH FLOWS FROM INVESTING ACTIVITIES:

Property and equipment purchased	(19,094)
Proceeds from disposal of fixed assets	200
	<hr/>
Net cash to investing activities	(18,894)

CASH FLOWS FROM FINANCING ACTIVITIES:

Increase in collateral on subordinated note	(5,337)
	<hr/>
Net cash to financing activities	(5,337)
	<hr/>
Net increase in cash and equivalents	61,310

Cash and equivalents, October 1, 2006	<hr/>
	202,126
	<hr/>
CASH AND EQUIVALENTS, SEPTEMBER 30, 2007	\$ 263,436

The accompanying notes are an integral
part of these financial statements

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS
For the year ended September 30, 2007

The Weil Company d.b.a. Christopher Weil & Company, Inc. (a California Corporation) (the "Company") was formed on March 4, 1988 and was acquired by the current owners on January 17, 1990. The Company is a fully disclosed general securities broker-dealer, and provides investment advisory services.

The Company became a registered broker-dealer pursuant to Section 15(b) of the Securities Exchange Act of 1934 on May 5, 1988. The Company is a member of the Financial Industry Regulatory Authority (FINRA), and is a Registered Investment Advisor, registered with the Securities and Exchange Commission.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation:

Depreciation is computed on the straight-line method based on the estimated useful lives of the assets, generally as follows:

Office equipment	7 years
Computer equipment	5 years

Leasehold improvements are amortized over the life of the asset. Repairs, maintenance and minor replacements are charged to expense as incurred. When assets are sold or abandoned, the applicable costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Cash Equivalents:

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Deferred taxes on income:

Deferred income taxes arise from timing differences resulting from income and expense items reported for financial accounting and tax purposes in different periods. The principal sources of timing differences are the use of the straight-line method of depreciation for financial reporting purposes and the declining balance method for tax reporting purposes, and the reporting of securities owned at their fair market value for financial reporting purposes and at their historical cost basis for tax reporting purposes.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2007

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising costs:

Advertising costs, except for costs associated with direct-response advertising, are charged to operations when the advertising first takes place. Advertising expense for the year ended September 30, 2007 was \$21,272.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires the Company to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Concentration of credit risk:

The Company maintains a cash balance at the bank. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$100,000.

The Company also maintains accounts with two stock brokerage firms. The accounts contain cash and securities. Balances are insured up to \$500,000 (with a limit of \$100,000 for cash) by the Securities Investor Protection Corporation.

The Company is a general securities broker-dealer that also provides investment advisory services for clients most of whom are located in the United States. As such, the Company is susceptible to credit risk from customers in that region. The Company does not obtain security from its clients in support of commissions receivable. At September 30, 2007, the aggregate carrying value of commissions receivable from customers in the United States was \$13,563, which represents the maximum loss the Company could incur in the event that all such receivables were uncollected.

Concentration in Revenue:

For the year ended September 30, 2007, approximately 81% of the Company's revenue is derived from their fees on the clients' managed account portfolios.

Fair Value of Financial Instruments:

The Company's financial instruments, including cash and cash equivalents, commissions receivable, commissions payable and accounts payable, are carried at historical cost, which approximates their fair value because of the short-term maturity of these instruments and the relatively stable interest rate environment.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2007

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition:

The Company's revenues are principally derived from an agreed upon percentage of each client's managed account portfolio. Revenues are recognized as they are earned.

Securities Owned:

Securities owned consist of restricted equity securities and are stated at market value. Market value is determined by Bear Stearns Securities Corporation's best estimate. Changes in value are included in profit or loss on the Statement of Operations. The value increased from \$9,072 to \$11,304 for an unrealized gain on securities of \$2,232 during the year ended September 30, 2007.

Derivative Instruments:

The Company accounts for freestanding and embedded derivative instruments in accordance with SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended by SFAS No. 138, "Accounting for Certain Derivative Instruments and Certain Hedging Activities." SFAS No. 133, as amended and interpreted, establishes accounting and reporting standards for derivative instruments and requires that all derivatives be recorded on the balance sheet at fair value. Additionally, the accounting for changes in fair value depends on whether the derivative instrument is designated and qualifies as part of a hedging relationship and, if so, the nature of the hedging activity. Changes in the fair value of derivatives that do not qualify for hedge treatment are recognized currently in earnings.

NOTE 2: PROPERTY AND EQUIPMENT

As of September 30, 2007 property and equipment consisted of the following:

Office equipment	\$ 28,011
Computer equipment	56,164
Leasehold improvements	<u>6,579</u>
	90,754
Less: accumulated depreciation	<u>(30,665)</u>
	<u>\$ 60,089</u>

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2007

NOTE 3: SECURITIES OWNED

Investments in securities are summarized as follows at September 30, 2007:

	Gross Unrealized Gain	Fair Value
Restricted equity securities	\$ <u>3,204</u>	\$ <u>11,304</u>

A change in net unrealized gain on securities owned of \$2,232 was recorded on the Statement of Operations for the year ended September 30, 2007.

NOTE 4: COMMITMENTS AND CONTINGENCIES

(a) The Company is required by the Securities and Exchange Commission and Financial Industry Regulatory Authority to maintain a minimum net capital balance of \$50,000. At September 30, 2007, the Company's net capital balance was \$130,547.

(b) Pursuant to the Securities and Exchange Commission Rule 15c3-1(a) (2) the Company shall not permit its aggregate indebtedness to all other persons to exceed 800% of its net capital. At September 30, 2007, the percentage was 117.64%.

(c) The Company's clearing account for purchases and sales of securities is held at Bear Stearns. Bear Stearns requires the "deposit account" to have cash, securities, or a combination of both to have a market value of \$100,000 or more at all times. At September 30, 2007, the balance in this account was \$113,388.

(d) The Company leases its office space under a noncancelable operating lease expiring in June 2009. Future minimum lease payments under this operating lease are as follows:

2008	\$ 70,956
2009	<u>54,400</u>
Total minimum lease payments	<u>\$ 125,356</u>

Total rent expense paid during the year ended September 30, 2007 amounted to \$70,867.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2007

NOTE 5: RELATED PARTIES

Several family members of The Weil Family Trust have provided service to the Company and have been paid accordingly. The Company has, on occasion and at its discretion, provided administrative services to two other companies under common control.

For the year ended September 30, 2007, transactions with related parties were as follows:

Administrative fees received from related parties	\$ <u>-0-</u>
Interest paid to The Weil Family Trust	\$ <u>5,250</u>
Commission and portfolio management fees received from related parties	\$ <u>233,518</u>

As of September 30, 2007, amounts due to/from related parties were as follows:

Due to The Weil Family Trust	\$ <u>113,388</u>
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NOTE 6: DEFERRED INCOME TAX

The net deferred tax liability is comprised of the following at September 30, 2007:

Deferred tax asset:	
State tax timing difference	\$ <u>300</u>
Deferred tax liability:	
Unrealized gain on securities owned	\$ (800)
Depreciation differences	<u>(11,600)</u>
	<u>(12,400)</u>
Net deferred tax liability	\$ <u>(12,100)</u>

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)
For the year ended September 30, 2007

NOTE 7: LINE OF CREDIT

The Company has an unsecured revolving line of credit for \$100,000 available to be drawn upon as needed, with interest at the Prime Rate as published in the Western Edition of the Wall Street Journal plus one half of one percent. The line of credit matures on April 16, 2008. As of September 30, 2007, the Company does not owe on this revolving line of credit.

NOTE 8: SUPPLEMENTAL DISCLOSURES TO STATEMENT OF CASH FLOWS

As supplemental information to the statement of cash flows, the Company made the following cash payments:

Income taxes	\$ <u>45,177</u>
Interest	\$ <u>5,284</u>

Subordinated borrowings in the amount of \$113,388 were converted to Due to Officer.

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

SCHEDULE OF OPERATING EXPENSES
For the year ended September 30, 2007

Accounting and legal	\$ 46,027
Advertising	21,272
Auto expense	5,063
Charitable contributions	4,490
Clearing fees	130,985
Commission expense	18,575
Compliance expense	7,578
Computer research time and expenses	82,788
Consulting	
Depreciation	13,127
Dues and subscriptions	2,530
Education and training	8,764
Entertainment and promotion	5,676
Employee relations	3,766
Equipment leasing	12,095
Exchange fees	4,534
Fees, dues and assessments	15,953
Insurance expense	42,260
Interest expense	5,284
Office expense	22,351
Officer's salary	505,000
Office salaries and commissions	1,667,937
Payroll taxes	79,585
Postage and delivery	12,843
Rent	70,867
Sundry	1,731
Telephone	27,309
Trading errors	1,091
Travel	2,276
Utilities	6,327
	<hr/>
TOTAL OPERATING EXPENSES	\$ <u>2,828,084</u>

See independent auditors' report

**INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY
INFORMATION REQUIRED BY RULE 17a-5 OF THE SECURITIES AND EXCHANGE
COMMISSION**

The Board of Directors
The Weil Company
d.b.a. Christopher Weil & Company, Inc.
San Diego, California

We have audited the accompanying financial statements of The Weil Company d.b.a. Christopher Weil & Company, Inc. (a Corporation) as of and for the year ended September 30, 2007, and have issued our report thereon dated October 17, 2007. Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained on pages 16 through 20 is presented for purposes of additional analysis and is not a required part of the basic financial statements but is supplementary information required by rule 17a-5 of the Securities Exchange Act of 1934. 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.

Roschke & Wall

October 17, 2007

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

STATEMENT OF CHANGES IN LIABILITIES
SUBORDINATED TO CLAIMS OF GENERAL CREDITORS
September 30, 2007

As of September 30, 2007, the Company does not have any borrowings under subordination agreements.

See independent auditors' report
on accompanying financial information

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

SCHEDULE OF COMPUTATION OF NET CAPITAL PURSUANT TO
RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION
September 30, 2007

Total stockholder's equity qualified for net capital	\$ <u>307,559</u>
Total Capital and Allowable Subordinated borrowings	<u>307,559</u>
Less Non-Allowable Assets:	
Cash - brokerage account	305
Cash - CRD account	86
Commissions and other receivables	13,563
Income tax refunds receivable	18,508
Prepaid expenses	60,959
Property and equipment, net	60,089
Deposits	8,198
Securities owned	<u>11,304</u>
Total Non-Allowable Assets	<u>173,012</u>
Net Capital - Before other deductions	134,547
Other Deductions - Excess deductible on fidelity bond	<u>(4,000)</u>
NET CAPITAL - AFTER OTHER DEDUCTIONS	\$ <u><u>130,547</u></u>

See independent auditors' report on
accompanying financial information

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

SCHEDULE OF COMPUTATION OF NET CAPITAL PURSUANT TO
RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION (Continued)
September 30, 2007

AGGREGATE INDEBTEDNESS	
Total liabilities	\$ <u>153,581</u>
 AGGREGATE INDEBTEDNESS	 \$ <u><u>153,581</u></u>
 COMPUTATION OF BASIC NET CAPITAL REQUIREMENT	
Minimum net capital required (6 2/3% of aggregate indebtedness or \$50,000 minimum requirement, whichever is greater)	\$ <u><u>50,000</u></u>
 COMPUTATION OF EXCESS NET CAPITAL	
Net capital (see page 17)	\$ 130,547
Less: total net capital requirement	<u>(50,000)</u>
 EXCESS NET CAPITAL	 \$ <u><u>80,547</u></u>
 PERCENT OF AGGREGATE INDEBTEDNESS TO NET CAPITAL	 <u><u>117.64%</u></u>

See independent auditors' report on
accompanying financial information

**THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.**

**COMPUTATION FOR DETERMINATION OF RESERVE REQUIREMENTS AND
INFORMATION RELATING TO THE POSSESSION OR CONTROL REQUIREMENTS
PURSUANT TO
RULE 15c3-3 OF THE SECURITIES AND EXCHANGE COMMISSION
AND
REPORT DESCRIBING ANY MATERIAL INADEQUACIES**

September 30, 2007

MINIMUM NET CAPITAL REQUIRED - \$50,000

The Weil Company d.b.a. Christopher Weil & Company, Inc., as a fully disclosed broker-dealer, does not hold any customers' securities or customers' cash. All customer transactions are cleared through another broker-dealer on a fully disclosed basis. The Company is therefore exempt from the possession or control requirements pursuant to Rule 15c3-3 k(2)(ii), of the Securities Exchange Act of 1934.

REPORT DESCRIBING ANY MATERIAL INADEQUACIES

There were no material inadequacies found to exist or found to have existed since the date of the previous audit.

**See independent auditors' report on
accompanying financial information**

THE WEIL COMPANY
d.b.a. CHRISTOPHER WEIL & COMPANY, INC.

**RECONCILIATION OF THE AUDITED COMPUTATION OF NET CAPITAL AND THE
 BROKER-DEALER'S CORRESPONDING UNAUDITED PART II A**
September 30, 2007

	<u>AUDITED REPORT</u>	<u>UNAUDITED REPORT</u>	<u>DIFFERENCE</u>
Total ownership equity	\$ 307,559	\$ 307,559	\$ -
Less: Non-allowable assets:			
Cash - brokerage account	(305)	(305)	-
Cash - CRD account	(86)	(86)	-
Commissions receivable	(13,563)	(13,563)	-
Prepaid expenses	(60,959)	(60,959)	-
Property and equipment, net	(60,089)	(60,089)	-
Income tax refunds receivable	(18,508)	(18,508)	-
Deposits	(8,198)	(8,198)	-
Securities owned	(11,304)	(11,304)	-
	134,547	134,547	-
Less: Excess deductible on fidelity bond	(4,000)	(4,000)	-
 NET CAPITAL	 \$ 130,547	 \$ 130,547	 \$ -

Any differences noted above are the result of audit adjustments.

See independent auditors' report on
 accompanying financial information

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

The Board of Directors
The Weil Company
d.b.a. Christopher Weil & Company, Inc.
San Diego, California

In planning and performing our audit of the financial statements and supplemental schedules of The Weil Company d.b.a. Christopher Weil & Company, Inc. (the Company), as of and for the year ended September 30, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered the Company's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

Also, as required by rule 17a-5(g)(1) of the Securities and Exchange Commission (SEC), we have made a study of the practices and procedures followed by the Company including consideration of control activities for safeguarding securities. This study included tests of such practices and procedures that we considered relevant to the objectives stated in rule 17a-5(g) in making the periodic computations of aggregate indebtedness (or aggregate debits) and net capital under rule 17a-3(a)(11) and for determining compliance with the exemptive provisions of rule 15c3-3. Because the Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, we did not review the practices and procedures followed by the Company in any of the following:

1. Making quarterly securities examinations, counts, verifications, and comparisons and recordation of differences required by rule 17a-13
2. Complying with the requirements for prompt payment for securities under Section 8 of Federal Reserve Regulation T of the Board of Governors of the Federal Reserve System.

The management of the Company is responsible for establishing and maintaining internal control 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 controls 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 SEC's above-mentioned objectives. Two of the objectives of internal control 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 that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in conformity with generally accepted accounting principles. Rule 17a-5(g) lists additional objectives of the practices and procedures listed in the preceding paragraph.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL
ACCOUNTING CONTROL REQUIRED BY SEC RULE 17a-5 (Continued)**

Because of inherent limitations in internal control and the practices and procedures referred to above, error or fraud 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.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first and second paragraphs and would not necessarily identify all deficiencies in internal control that might be material weaknesses. We did not identify any deficiencies in internal control and control activities for safeguarding securities that we consider to be material weaknesses, as defined above.

We understand that practices and procedures that accomplish the objectives referred to in the second paragraph of this report are considered by the SEC 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 our study, we believe that the Company's practices and procedures, as described in the second paragraph of this report, were adequate at September 30, 2007, to meet the SEC's objectives.

This report is intended solely for the information and use of the Board of Directors, management, the SEC, FINRA, 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 is not intended to be and should not be used by anyone other than these specified parties.

Rosette L. Wall

October 17, 2007

END