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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 (A)
PART III

SEC FILE NUMBER
8-25570

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 01/01/2007 AND ENDING 12/31/2007
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Baytide Securities, Corporation

OFFICIAL USE ONLY
FIRM I.D. NO.

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

415 S. Boston Avenue Suite 500

(No. and Street)

Tulsa

OK

74103

(City)

(State)

(Zip Code)

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

Arno Spears

913-585-8150

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Cross & Robinson

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

4200 East Skelly Drive, Suite 560

Tulsa

OK

74135

(Address)

(City)

(State)

(Zip Code)

CHECK ONE:

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

SEC
REC'D PROSECUT
SECTION
APR 14 2008
Washington, DC
104

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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)

OATH OR AFFIRMATION

I, Aron Spears, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Baytide Securities, Corporation, as of December 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:



Aron Spears
Signature
Aron Spears
Controller
Title

Maricarolyn Steele
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).

Baytide Securities Corporation
(A Wholly Owned Subsidiary of Baytide Petroleum, Inc.)

Schedule I
Computation of Net Capital Pursuant to
Rule 15c 3-1 of the Securities and Exchange Commission

For the Years Ended December 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Net Capital		
Total stockholders' equity qualified for net capital	\$ 95,286	\$ 65,147
Add: Allowable subordinated liabilities	-	-
Less: Securities Haircuts:		
Money market funds at 2%	(646)	(97)
Equity securities at 15%	(2,227)	(1,386)
Municipal securities at 6.5%	(2,275)	(2,275)
CD at 3.92%	(33)	-
Early withdrawal penalty	(50)	-
Less: Nonallowable assets	-	(366)
Net Capital	90,055	61,023
Net Capital Requirement - Note B	5,000	5,000
<u>Net Capital in Excess of Requirement</u>	<u>\$ 85,055</u>	<u>\$ 56,023</u>
Computation of Basic Net Capital Requirement		
Minimum net capital requirement, based on:		
6-2/3% of aggregate indebtedness	\$ -	\$ -
Minimum net capital requirement, per Rule 15c3-1(a)(2)	\$ 5,000	\$ 5,000
Net capital requirement = the greater of 6-2/3% of aggregate indebtedness or \$5,000	\$ 5,000	\$ 5,000
Aggregate Indebtedness		
Total aggregate indebtedness	\$ -	\$ -
Ratio of aggregate indebtedness to net capital	N/A	N/A
Percentage of debt to debt-equity	N/A	N/A

Baytide Securities Corporation
(A Wholly-Owned Subsidiary of Baytide Petroleum)

Schedule II
Reconciliation of Net Capital with the
Company's Computation
(Included in Part IIA of Form X-17A-5)

For the Years Ended December 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Net excess capital as reported in Company's Part II A (unaudited) FOCUS report	\$ 88,998	\$ 51,686
Reduction (increase) in payable to non-customers	(3,943)	12,000
Adjustment to valuation of equity securities held		<u>(3,539)</u>
Adjusted Net Capital	85,055	60,147
Less: Securities Haircuts:		
Money market funds at 2%	-	(97)
Equity securities at 15%	-	(1,386)
Municipal securities at 6.5%	-	(2,275)
CD at 3.92%	-	-
Early Withdrawal Penalty	-	-
Less: Nonallowable assets	<u>-</u>	<u>(366)</u>
<u>Net Capital in Excess of Requirement</u>	<u>\$ 85,055</u>	<u>\$ 56,023</u>