

AMENDMENT

SECURITIES AND EXCHANGE COMMISS

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

OMB APPROVAL  
OMB Number: 3235-0123  
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DIVISION OF MARKET REGULATION

SEC FILE NUMBER  
8- 67547

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 7/1/08 AND ENDING 6/30/09  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Churchill Capital USA Inc

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

OFFICIAL USE ONLY  
FIRM I.D. NO.

(No. and Street)

(City)

(State)

(Zip Code)

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

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*

Ganover Rubenroft LLC

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

(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)

12/9/09

**CHURCHILL  
CAPITAL USA, INC.**

**Supplementary Information**

**Pursuant to Rule 17a-5 of the  
Securities Exchange Act of 1934**

**June 30, 2009**

**SEC  
Mail Processing  
Section**

**SEP 22 2009**

**Washington, DC  
122**

# CHURCHILL CAPITAL USA, INC.

## Table of Contents

**Independent Auditors' Report on the SIPC Annual Assessment Required Under  
SEC Rule 17a-5(e)(4) dated September 18, 2009**

### **Supplementary Information**

**Page**

Securities Investor Protection Corporation Status

1

LONG ISLAND  
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New York 11530  
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Fax: 516.542.9021



**JANOVER RUBINROIT**  
CERTIFIED PUBLIC ACCOUNTANTS

NEW YORK CITY  
805 Third Avenue  
10th Floor  
New York  
New York 10022  
212.792.6300  
Fax: 212.792.6350

**Independent Auditors Report on the SIPC Annual Assessment  
Required Under SEC Rule 17a-5(e)(4)**

To the Board of Directors and Stockholder of  
Churchill Capital USA, Inc.

In accordance with Rule 17a-5(e)(4) of the Securities and Exchange Commission, we have performed the following procedures with respect to the accompanying schedule of Securities Investor Protection Corporation assessments and payments (Form SIPC-7T) of Churchill Capital USA, Inc., for the three months ended June 30, 2009. These procedures were performed solely to assist in complying with Rule 17a-5(e)(4), and the report is not to be used for any other purpose. The procedures that were performed are as follows:

1. Compared listed assessment payments with respective cash disbursements record entries;
2. Compared amounts reported on Form X-17a-5 with the amounts reported in the General Assessment Reconciliation (Form SIPC-7T) for the three months ended June 30, 2009;
3. Compared any adjustments reported in Form SIPC-7T with supporting schedules and working papers;
4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7T and in the related schedules and working papers supporting adjustments; and
5. Compare the amount of any overpayment applied with the Form SIPC-7T on which it was compared.

Because the above procedures do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on the schedule referred to above. In connection with the procedures referred to above, nothing came to our attention that caused us to believe that the amounts shown on Form SIPC-7T were not determined in accordance with the applicable instructions and forms.

This report relates only to the schedule referred to above and does not extend to any financial statements of Churchill Capital USA, Inc., taken as a whole.

*Janover Rubinroit, LLC*  
September 18, 2009

CHURCHILL CAPITAL USA, INC.  
Securities Investor Protection Corporation Status  
June 30, 2009

As of June 30, 2009 Churchill Capital USA, Inc. is a member in the Securities Investor Protection Corporation (SIPC).

The following is a schedule of SIPC payments for the fiscal year ending June 30, 2009 for Churchill Capital USA, Inc.

Document	Payment Date	Amount	Collection Agent
Minimum Assessment	December 19, 2008	\$150	SIPC
SIPC 7-T	July 29, 2009	\$1571	SIPC

*Churchill Capital USA, Inc.*  
Churchill Capital USA, Inc.