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 10/01/07 AND ENDING 09/30/08

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: ASSIST INVESTMENT MANAGEMENT COMPANY, INC.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
11300 TOMAHAWK CREEK PARKWAY, SUITE 240

LEAWOOD KANSAS 66211-2670

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
ARTHUR C. PETERSON 913-648-1881

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

GUY E. MARTIN CPA, P.C.

CHECK ONE:
☑ Certified Public Accountant
☐ Public Accountant
☐ Accountant not resident in United States or any of its possessions.

*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, ARTHUR C. PETERSON, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of ASSIST INVESTMENT MANAGEMENT COMPANY, INC., as of SEPTEMBER 30, 2008, 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:

______________________________
Signature

PRESIDENT
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(c)(3).
ASSIST INVESTMENT MANAGEMENT COMPANY, INC.

AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED SEPTEMBER 30, 2008

GUY E. MARTIN
CERTIFIED PUBLIC ACCOUNTANT, P.C.
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
6600 WEST 95TH STREET, SUITE 101
OVERLAND PARK, KANSAS 66212
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<th>Page</th>
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<td>10</td>
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### INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL REQUIRED BY SEC RULE 17A-5

11
INDEPENDENT AUDITOR'S REPORT

Arthur C. Peterson
Assist Investment Management Company, Inc.
Leawood, Kansas 66211

I have audited the accompanying balance sheet of Assist Investment Management Company, Inc. as of September 30, 2008, and the related statements of income, changes in stockholders' equity, and statement of cash flows for the year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Assist Investment Management Company, Inc. as of September 30, 2008, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained in Schedule I 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 and Exchange Commission. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Guy E. Martin
Certified Public Accountant

December 30, 2008
ASSIST INVESTMENT MANAGEMENT COMPANY, INC.
BALANCE SHEET
As of September 30, 2008

ASSETS

Current Assets
Cash on hand and in banks $ 301,302
Cash deposit with clearing organization (Note 2) 10,704
Commissions receivable 15,174
Prepaid expenses 7,311
Total Current Assets 334,491

Other Assets
Security deposits 2,459
Total Other Assets 2,459
Total Assets $ 336,950

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities
Commissions and accounts payable $ 72,024
Income taxes payable $ (894)
Payroll taxes payable 3,900
Total Current Liabilities 75,030

Stockholders' Equity
Common Stock authorized 100,000 shares
of Class A, no par value;
issued 92,197 shares of Class A
at September 30, 2008 364,825
Retained Earnings (46,843)
317,982

Less Treasury Stock (56,062)
Total Stockholders' Equity 261,920

Total Liabilities and Stockholders' Equity $ 336,950

The accompanying notes are in integral part of these financial statements
ASSIST INVESTMENT MANAGEMENT COMPANY, INC.
STATEMENT OF INCOME
For The Year Ended September 30, 2008

Revenues
Commission income $ 1,546,619
Other income 45,695

$1,592,314

Expenses
Commission expense 1,121,932
Salaries 209,285
Payroll taxes 20,930
Employee benefits 16,140
Rent 39,242
Telephone 16,485
Travel and entertainment 5,507
Processing and ticket charges 72,971
Professional fees 11,852
Printing and office 13,568
Licenses and permits 18,580
Insurance 7,878
Utilities 769
Depreciation 4,310

Total Operating Expenses 1,559,449

Income from Operations 32,865

Other Income (Expense)
Interest and dividends 7,306

Total Other Income 7,306

Net Income Before Income Taxes 40,171

Provision for Income Taxes 8,089

Net Income $ 32,082
<table>
<thead>
<tr>
<th></th>
<th>Common Stock</th>
<th>Treasury Stock</th>
<th>Retained Earnings</th>
<th>Total Stockholders' Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at October 1, 2007</td>
<td>$ 364,825</td>
<td>(56,062)</td>
<td>(78,925)</td>
<td>229,838</td>
</tr>
<tr>
<td>Treasury Stock Purchases</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Contributions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Income</td>
<td>-</td>
<td>-</td>
<td>32,082</td>
<td>32,082</td>
</tr>
<tr>
<td>Balance at September 30, 2008</td>
<td>$ 364,825</td>
<td>(56,062)</td>
<td>(46,843)</td>
<td>$ 261,920</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
ASSIST INVESTMENT MANAGEMENT COMPANY, INC.
STATEMENT OF CASH FLOWS
For The Year Ended September 30, 2008

Cash flows from operating activities:

Net income <loss> $32,082

Adjustments to reconcile net income to net cash provided by operating activities:

- Depreciation 4,310
- Decrease (Increase) in accounts receivable (14,741)
- Decrease (Increase) in prepaid expenses 2,094
- (Decrease) Increase in accrued expenses (1,981)
- (Decrease) Increase in commissions and accounts payable 10,594

Total Adjustments 276

Net Cash Provided (Used) by Operating Activities 32,358

Cash flows from investing activities:

Acquisition of office equipment (4,310)

Net Cash Provided (Used) by Investing Activities (4,310)

Net Increase (Decrease) in Cash 28,048

Cash at Beginning of Year 273,254

Cash at End of Year $301,302

The accompanying notes are an integral part of these financial statements
NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Assist Investment Management Company, Inc. (AIMC) is a registered broker-dealer having all customer transactions cleared through another broker-dealer on a fully disclosed basis. AIMC is registered with the NASD, SEC, SIPC, and several states primarily in the Midwest.

Securities Transactions

Customers' securities transactions and the related commission income and expenses are recorded on a settlement date basis. Had these transactions been recorded on a trade date basis, the effect on the accompanying financial statements would not have been significant.

Prepaid Expenses

The cost of registration and regulator fees are allocated and expensed ratably over the period to which those fees apply.

Use of estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets liabilities, and the reported revenues and expenses.

Commissions Receivable

Management considers all receivables to be fully collectible; accordingly no allowance for doubtful accounts is deemed necessary. If accounts become uncollectible, they will be charged to operations when that determination is made.

Depreciation

Office equipment is recorded at cost and depreciated using accelerated methods. Repairs and maintenance charges, which do not increase the useful lives of the assets, are charged to income as incurred.

Income Taxes

No deferred income tax benefits have been recognized in the year ended September, 30, 2008.
NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, cont’d

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

NOTE B - CASH ON DEPOSIT WITH CLEARING BROKER

Cash balances of $10,704 on deposit with its clearing broker are maintained as collateral for customers’ open security transactions.

NOTE C - LEASES

The Company conducts operations in Kansas and Nebraska. The Leawood, Kansas lease is from September 1, 2007 to October 31, 2012. The Omaha, Nebraska lease is from May 1, 2008 to April 30, 2013. Rent expense for the year ended September 30, 2008 was $39,242 and the annual minimum future rental payments are as follows:

<table>
<thead>
<tr>
<th>Year ended September 30</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$31,800</td>
</tr>
<tr>
<td>2010</td>
<td>31,800</td>
</tr>
<tr>
<td>2011</td>
<td>31,800</td>
</tr>
<tr>
<td>2012</td>
<td>31,800</td>
</tr>
<tr>
<td>2013</td>
<td>6,994</td>
</tr>
</tbody>
</table>

$134,194

NOTE D - NET CAPITAL REQUIREMENTS

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (Rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, as defined, shall not exceed 15 to 1 (and the rule of the “applicable” exchange also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1). At September 30, 2008, AIMC had net capital of $248,283, which was $243,281 in excess of its required minimum dollar net capital of $5,002. The Company's percentage of aggregate indebtedness to net capital was .30 to 1. The amount of aggregate indebtedness at September 30, 2008 was $75,030.

NOTE E - RELATED PARTY TRANSACTIONS

Amounts due from or due to related parties at September 30, 2008 were as follows:

<table>
<thead>
<tr>
<th>Accounts Payable</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$71</td>
</tr>
</tbody>
</table>

$71
NOTE F - EMPLOYEE BENEFIT PLANS

The Company has an employee welfare plan providing health insurance for the participants. Premiums paid under the plan were $7,341 for the year ended September 30, 2008. The Company adopted a Simple IRA plan effective January 1, 2000. The Company's contribution for the year ended September, 30, 2008 was $8,799.
SCHEDULE I

NET CAPITAL
Total stockholders' equity qualified for net capital $ 261,920

Total capital

Deductions and/or charges
  Non-allowable assets:
    Prepaid expenses 7,311
    Other assets 2,459  (9,770)

Net capital before haircuts on security positions 252,150
Haircuts on securities (3,857)

TOTAL NET CAPITAL $ 248,283

AGGREGATE INDEBTEDNESS
Items included in statement of financial condition:
  Commissions and accounts payable $ 72,024
  Taxes payable 3,006

$ 75,030

COMPUTATION OF BASIC NET CAPITAL REQUIREMENTS
Minimum net capital required $ 5,002
Excess net capital at 1,000% 240,780
Ratio: Aggregate indebtedness to net capital .30 to 1
Minimum dollar net capital required 5,002
Excess net capital $ 243,281

RECONCILIATION WITH COMPANY'S COMPUTATION
There is no material difference from the Company's computation included in Part II of Form X-17A-5 as of September, 2008.
INDEPENDENT AUDITOR'S REPORT
ON INTERNAL ACCOUNTING CONTROL
REQUIRE BY SEC RULE 17a-5

Arthur C. Peterson
Assist Investment Management Company, Inc.
Leawood, Kansas 66211

In planning and performing my audit of the financial statements of Assist Investment Management Company, Inc. for the year ended September 30, 2008, I considered its internal control structure, including procedures for safeguarding securities, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

Also, as required by Rule 17a-5(g)(1) of the Securities and Exchange Commission, I have made a study of the practices and procedures (including tests of compliance with such practices and procedures) followed by Assist Investment Management Company, Inc. that I considered relevant to the objectives stated in Rule 17a-5(g). I also made a study of the practices and procedures followed by the Company in making the periodic computations of aggregate indebtedness and net capital under Rule 17a-3(a)(11) and the procedures for determining compliance with the exemptive provisions of Rule 15c3-3 Section (k)(2)(ii). I did not review the practices and procedures followed by the Company in making the quarterly securities examinations, counts, verifications and comparisons, and the recordation of differences required by by Rule 17a-13 or in complying with the requirements for prompt payment for securities under Section 8 of Regulation T of the Board of Governors of the Federal Reserve System, because the Company does not carry security accounts for customers or perform custodial functions relating to customer securities.

The management of the Company is responsible for establishing and maintaining an internal control structure 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 internal controls structure policies and procedures 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 Commission's above-mentioned objectives. Two fo the objectives of an internal control structure 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 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.
Because of inherent limitations in any internal control structure or the practices and procedures referred to above, errors or irregularities 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, I noted no matters involving the internal control structure, including procedures for safeguarding securities, that I consider to be material weaknesses as defined above.

I understand that practices and procedures that accomplish the objectives referred to in the second paragraph of this report are considered by the Commission 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, I believe that the Company’s practices and procedures were adequate at September 30, 2008, to meet the Commission’s objectives.

This report is intended solely for the use of management, the Securities and Exchange Commission and other regulatory agencies, which rely on Rule 17a-5(g) under the Securities Exchange Act of 1934 and should not be used for any other purpose.

Guy E. Martin, CPA
December 30, 2008