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

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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 01/01/10 AND ENDING 12/31/10  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER DEALER:

DIMENSION TRADING GROUP, LLC

OFFICIAL USE ONLY

FIRM ID. NO.

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

100 FIFTH AVENUE, 7<sup>th</sup> Floor

(No. And Street)

NEW YORK,  
(City)

NY  
(State)

10005  
(Zip Code)

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

PHILLIP G. POTTER, PARTNER

(212) 531-8502

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

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

FULVIO & ASSOCIATES, LLP

ATTN: CHRISTIAN TIRIOLO, CPA

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

5 West 37<sup>th</sup> Street, 4<sup>th</sup> Floor  
(Address)

NEW YORK  
(City)

NY  
(State)

10018  
(Zip Code)

CHECK ONE:

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

PUBLIC

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 basis for the exemption. See section 240.17a-5(e)(2)

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OATH OR AFFIRMATION

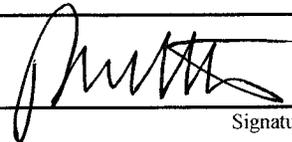
I, PHILLIP G. POTTER, PARTNER, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of DIMENSION SECURITIES, LLC, as of DECEMBER 31, 2010, are true and correct. I further swear (or affirm) that neither the 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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**Cindy R Reyes**  
Notary Public, State of New York  
No. 01RE6230107  
Qualified in Queens County  
Commission Expires November 20 14

\_\_\_\_\_  
Notary Public



\_\_\_\_\_  
Signature

**PARTNER**

\_\_\_\_\_  
Title

This report \*\* contains (check all applicable boxes):

- (a) Facing page.
- (b) Statement of Financial Condition.
- (l) An Oath or Affirmation.

\*\*For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

INDEPENDENT AUDITOR'S REPORT

To the Members of  
Dimension Trading Group, LLC:

We have audited the accompanying statement of financial condition of Dimension Trading Group, LLC (the "Company"), as of December 31, 2010 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 Dimension Trading Group, LLC as of December 31, 2010 in conformity with accounting principles generally accepted in the United States of America.

New York, New York  
March 24, 2011

*Fulvio & Associates, L.L.P.*

DIMENSION TRADING GROUP, LLC  
STATEMENT OF FINANCIAL CONDITION  
DECEMBER 31, 2010

ASSETS

Cash and cash equivalents	\$ 89,392
Securities owned, at fair value	11,441,669
Security deposit	351,800
Other receivables	<u>920,146</u>
 TOTAL ASSETS	 <u>\$ 12,803,007</u>

LIABILITIES AND MEMBERS' EQUITY

Liabilities:

Accounts payable	81,074
Redeemable interests of members	747,200
Due to broker	1,485,331
Securities sold, not yet purchased, at fair value	3,498,974
Accrued and other expenses	<u>23,231</u>
 TOTAL LIABILITIES	 <u>5,835,810</u>
 Members' equity	 <u>6,967,197</u>
 TOTAL LIABILITIES AND MEMBERS' EQUITY	 <u>\$ 12,803,007</u>

The accompanying notes are an integral part of this financial statement.

DIMENSION TRADING GROUP, LLC  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2010

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Dimensions Trading Group, LLC (the "Company") was organized in the State of New York. The Company is registered as a broker-dealer with the Securities and Exchange Commission ("SEC") and is a member with the CBOE Stock Exchange ("CBSX") and the Securities Investor Protection Corporation ("SIPC"). The Company began operations as a registered broker-dealer on January 1, 2009. The Company specializes in proprietary trading of equities.

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles general accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities and related revenue and expenses. Actual results could vary from the estimates that were assumed in preparing the financial statements.

The Company records trading related income on a trade-date basis.

The Company considers cash on deposit and money market accounts to be cash and cash equivalents.

Fair Value Measurement – Definition and Hierarchy

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures establishes a framework for measuring fair value and expands disclosures about fair value measurements. ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels explained below:

Level 1 Valuations based on quoted prices available in active markets for identical investments.

Level 2 Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

DIMENSION TRADING GROUP, LLC  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2010  
(continued)

NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES  
(continued)

Valuation Techniques – Equity Securities

The Company values equity securities owned and securities sold, not yet purchased, that are freely tradable and are listed on a national securities exchange or reported on the NASDAQ national market at their last sales price as of the last business day of the period. During 2010, all securities owned and securities sold, not yet purchased, were valued using Level 1 inputs.

NOTE 2. DUE TO BROKER

Included on the statement of financial condition are amounts payable by the Company to the clearing broker in connection with its securities transactions.

NOTE 3. NET CAPITAL REQUIREMENTS

As a registered broker-dealer, the Company is subject to the Uniform Net Capital Rule 15c3-1 of the SEC which requires the maintenance of minimum net capital, as defined and that aggregate indebtedness, as defined, does not exceed fifteen times net capital. At December 31, 2010, the Company had net capital of \$3,535,905 that exceeded their requirements by \$3,435,905.

NOTE 4. INCOME TAXES

No provision for Federal, state and local taxes has been made since the Company is not a taxable entity and the members are individually liable for the taxes on their share of the Company's income or loss.

NOTE 5. RELATED PARTIES

The Company licenses facilities management services from a related party. The related party provides facilities management services to the Company, including technology, rent, equipment, furniture, utilities, facilities and administrative support.

NOTE 6. SUBSEQUENT EVENTS

Between January 1, 2011 and March 15, 2011, members contributed approximately \$1,470,000 of capital to the Company and withdrew approximately \$3,225,000 of capital and profit from the Company. Subsequent events have been evaluated through March 24, 2011, which is the date the financial statements were available to be issued, and no events have been identified which require additional disclosure.