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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

3/18

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

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Section

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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 1-1-2010 (MM/DD/YY) AND ENDING 12-31-2010 (MM/DD/YY)

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Marv Capital, Inc. formerly Marino Capital Partners, Inc.

OFFICIAL USE ONLY
FIRM I.D. NO.

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

450 7th Avenue, Suite 601
(No. and Street)

New York	NY	10123
(City)	(State)	(Zip Code)

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

Maneesh Awasthi 212-244-7563
(Area Code – Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Joseph Yafeh, CPA
(Name – *if individual, state last, first, middle name*)

11300 West Olympic Blvd., Suite 875	Los Angeles	CA	90064
(Address)	(City)	(State)	(Zip Code)

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)

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

3/23

OATH OR AFFIRMATION

I, Maneesh Awasthi and Virupaksha Raparthi, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Mary Capital, Inc. formerly Marino Capital Partners, Inc., 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:

None

STATE OF New York

COUNTY OF New York

Signature

PRINCIPALS

Title

Lois Rotella 1/24/11

Notary Public

LOIS ROTELLA
Notary Public - State of New York
NO. 01RO6131480
Qualified in New York County
My Commission Expires 8/1/13

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.
- ☒ (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).***

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C.

ANNUAL AUDIT REPORT

DATE - DECEMBER 31, 2010

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.

CONTENTS

Joseph Yafeh CPA, Inc.
A Professional Accounting Corporation
11300 W. Olympic Blvd., Suite 875
Los Angeles CA 90064
310-477-8150 ~ Fax 310-477-8152

REPORT OF INDEPENDENT AUDITOR

Board of Directors
Marv Capital, Inc. formerly Marino Capital Partners, Inc.
New York, NY

I have audited the accompanying statement of financial condition of Marv Capital, Inc. formerly Marino Capital Partners, Inc. as of December 31, 2010 and the related statements of income (loss), changes in shareholders' equity and changes in financial condition, for the year then ended. These financial statements are being filed pursuant to Rule 17a-5 of the Securities Exchange Act of 1934 and include the supplemental schedule of the net capital computation required by rule 15c3- 1. These financial statements are the responsibility of Marv Capital, Inc. formerly Marino Capital Partners, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those 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, such financial statements referred to above present fairly, in all material respects, the financial condition of Marv Capital, Inc. formerly Marino Capital Partners, Inc. as of December 31, 2010 and the results of its income (loss), shareholders' equity, changes in financial condition, and the supplemental schedule of net capital for the year then ended in conformity with accounting principles generally accepted in the United States of America.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained in Schedules I, II, III and IV 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 under 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 my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Joseph Yafeh, CPA

Los Angeles, California
February 21, 2011

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS

STATEMENT OF FINANCIAL CONDITION

DECEMBER 31, 2010

Assets

Cash - checking	$ 348,827
Clearing broker deposit	100,016
Prepaid expenses	10,232
Deposits	16,000
Total Assets	$ 475,075

Liabilities

Accounts payable & accrued liabilities	$ 12,360
Payroll tax payable	156,479
Due to principals	203,333
Total Liabilities	372,172

Shareholders' Equity

Common stock, ($1 par value, 1,000,000 shares authorized, 586,574 shares issued and outstanding)	586,574
Paid in capital	176,220
Retained (deficit)	(659,891)
Total Shareholders' Equity	102,903
Total Liabilities and Shareholders' Equity	$ 475,075

See Accompanying Notes to Financial Statements

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
STATEMENT OF INCOME (LOSS)
YEAR ENDED DECEMBER 31, 2010

Revenues	
Fees income	$715,459
Interest income	755
Total Revenues	716,214
Realized (Loss)	(5,264)
Operating Expenses - See Page 12	713,294
(Loss) Before Tax Provision	(2,344)
State Tax Provision	800
Net (Loss)	$ (3,144)

See Accompanying Notes to Financial Statements

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
YEAR ENDED DECEMBER 31, 2010

	Common Stock Shares	Common Stock	Paid-In Capital	Retained Earnings (Deficit)	Total
Balance, December 31, 2009	586,574	$586,574	$101,220	$(656,747)	$ 31,047
Capital Contributions			75,000		75,000
Net (Loss)				(3,144)	(3,144)
Balance, December 31, 2010	586,574	$586,574	$ $176,220	$(659,891)	$102,903

See Accompanying Notes to Financial Statements

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
STATEMENT OF CHANGES IN FINANCIAL CONDITION
YEAR ENDED DECEMBER 31, 2010

Cash Flows from Operating Activities:	
Net (Loss)	$ (3,144)
Receivable - other	4,000
Deposits	(16,000)
Clearing broker deposit	(100,016)
Securities	26,320
Prepaid expenses	(9,507)
Accrued liabilities	5,509
Payroll tax payable	156,479
Due to principals	203,333
Net cash provided by operating activities	266,974
Cash Flows for Investing Activities:	0
Cash Flows for Financing Activities:	0
Capital contributions	75,000
Net increase in cash	341,974
Cash at beginning of year	6,853
Cash at end of year	$ 348,827
Supplemental Cash Flow Information:	
Cash paid for interest	$ 0
Cash paid for income tax	$ 0

See accompanying notes to financial statements

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE 1 - ORGANIZATION

Marv Capital, Inc. formerly Marino Capital Partners, Inc. (the Company) was incorporated May 22, 2000 in the State of California. The Company became a member of the National Association of Securities Dealers (NASD) on March 13, 2001. The NASD and NYSE Member Regulation consolidated in 2007 to form FINRA (Financial Industry Regulatory Agency). The Company does not hold customers' funds or securities. Its principal business activity during the year 2010 was investment banking (corporate finance fees) and brokerage commissions. The Company was sold in March of 2010 and changed its name to Marv Capital, Inc. The Company's principal office is in New York, New York.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment
Property and Equipment is being depreciated over estimated useful lives by the straight-line method of depreciation.

Recent Accounting Pronouncements
The Financial Accounting Standards Board ("FASB") implemented the FASB Accounting Standards Codification (Codification) effective July 1, 2009. The Codification has become the source of authoritative Generally Accepted Accounting Principles ("GAAP") recognized by FASB to be applied to nongovernmental entities. On the effective date of the Codification, the Codification superseded all then existing accounting and reporting standards. All other non-grand-fathered accounting literature not included in the FASB Codification has become non-authoritative. References to GAAP included in the FASB Codification are noted as Accounting Standards Codification ("ASC").

Following the effective date of the Codification, FASB will not release new standards in the form of Statements, FASB Staff Positions, or Emerging Issues Task Force Contracts, but instead will issue Accounting Standards Updates. Updates will not be considered authoritative in their own right, but will serve only to update the Codification, provide background information about the guidance in the Codification, and provide the basis for the changes in the Codification.

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements (Continued)
For the year ending December 31, 2010, various accounting pronouncements or interpretations by the FASB were either newly issued or had effective implementation dates that would require their provisions to be related in the financial statement for the year then ended. The Company has reviewed Statements of Financial Accounting Standards ("SFAS")/ASC topics for the year to determine relevance to the Company's operations.

The Company has either evaluated or is currently evaluating the implications, if any, of each of these pronouncements and the possible impact they may have on the Company's financial statements. In most cases, management has determined that the pronouncement has either limited or no application to the Company and, in all cases, implementation would not have a material impact on the financial statements taken as a whole.

NOTE 3 - OFF BALANCE-SHEET RISK

The customers' securities transactions are introduced on a fully disclosed basis with its clearing broker/dealer. The clearing broker/dealer carries all of the accounts of the customers of the Company and is responsible for execution, collection and payment of funds, and receipt and delivery of securities relative to customers' transactions. Off-balance-sheet risk exists with respect to these transactions due to the possibility that a customer may charge any losses it incurs to the Company. The Company seeks to minimize this risk through procedures designed to monitor the credit worthiness of its customers and to ensure that customer transactions are executed properly by the clearing broker/dealer.

NOTE 4 - PROVISION FOR INCOME TAX

The Company files its tax return on the cash basis. For Federal income tax purposes there is a net operating loss (NOL) of approximately $690,000 which can be carried forward for 20 years to offset future income. The NOL is comprised as follows:

Year	Amount	Expires
2002	118,000	2022
2003	49,000	2023
2004	--	
2005	135,000	2025
2006	200,000	2026
2008	150,000	2028
2009	34,000	2029
2010	4,000	2030
	$690,000	

For state purposes the loss can be carried forward for 5 years. There is an $800 minimum state tax.

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2010

NOTE 6 - NET CAPITAL REQUIREMENTS

In accordance with the net capital provisions of Rule 15c3-1 of the Securities and Exchange Act of 1934, the Company is required to maintain a minimum net capital, as defined, of $5,000. See page 9 for the net capital computation.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The Company has a lease agreement which expires March 31, 2013. The future rental commitments are as follows:

2011	$ 57,048
2012	58,476
2013	14,709
Total	$130,233

NOTE 8 – SUBSEQUENT EVENTS

Management has reviewed the results of operations for the period of time from its year end December 31, 2010 through February 21, 2011, the date the financial statements were available to be issued, and has determined that no adjustments are necessary to the amounts reported in the accompanying combined financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
SCHEDULE I
COMPUTATION OF NET CAPITAL REQUIREMENTS PURSUANT TO RULE 15c3-1
DECEMBER 31, 2010

Computation of Net Capital	
Total equity from statement of financial condition	$ 102,903
Nonallowable assets - page 10	(26,232)
Net Capital	$ 76,671
Computation of Net Capital Requirements	
Minimum net aggregate indebtedness - 6.67% of net aggregate indebtedness	$ 24,812
Minimum dollar net capital required	$ 5,000
Net capital required (greater of above amounts)	$ 24,812
Excess Capital	$ 51,859
Excess net capital at 1000% (net capital less 10% of aggregate indebtedness)	$ 39,454
Computation of Aggregate Indebtedness	
Total liabilities	$ 372,172
Percentage of aggregate indebtedness to net capital	486%
Reconciliation	
Unaudited net capital	$ 80,106
Unrecorded liabilities	$ (3,435)
Audited net capital	$ 76,671

See accompanying notes to financial statements

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
NON ALLOWABLE ASSETS
DECEMBER 31, 2010

Prepaid expenses	$ 10,232
Deposits	16,000
Total Non Allowable Assets	$ 26,232

See accompanying notes to financial statements

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SCHEDULE II
INDEPENDENT AUDITOR'S REPORT
ON THE SCHEDULE OF OPERATING EXPENSES

Board of Directors
Marv Capital, Inc. formerly Marino Capital Partners, Inc.
New York, NY

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The attached schedule of operating expenses for the year ended December 31, 2010 is presented for purposes of additional information 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 my opinion, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Joseph Yafeh, CPA

Los Angeles, California
February 21, 2011

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2010

Operating Expenses

Bank service charge	$ 108
Clearing fees	12,244
Commission expense	53,384
Consulting	63,037
Dues and subscriptions	820
Miscellaneous	2,314
FINRA fees	8,005
Office expense	1,174
Office supplies	900
Payroll taxes	22,772
Printing	4,053
Professional services	22,933
Rent	42,514
Salary	430,000
SIPC fees	1,758
Technology	32,959
Telephone	5,176
Utilities	9,143
Total Operating Expenses	$713,294

See Accompanying Notes to Financial Statements

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
SCHEDULE III - COMPUTATION FOR DETERMINATION OF RESERVE REQUIREMENTS PURSUANT TO RULE 15c3-3
AS OF DECEMBER 31, 2010

A computation of reserve requirement is not applicable to Marv Capital, Inc. formerly Marino Capital Partners, Inc. as the Company qualifies for exemption under Rule 15c3-3 (k) (2) (ii).

MARV CAPITAL, INC.
formerly MARINO CAPITAL PARTNERS, INC.
SCHEDULE IV – INFORMATION RELATING TO POSSESSION OR CONTROL REQUIREMENTS UNDER RULE 15c3-3
AS OF DECEMBER 31, 2010

Information relating to possession or control requirements is not applicable to Marv Capital, Inc. formerly Marino Capital Partners, Inc. as the Company qualifies for exemption under Rule 15c3-3 (k) (2) (ii).

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PART II
Report on Internal Control Required by SEC Rule 17a-5(g)(1) for a Broker-Dealer Claiming an Exemption from SEC Rule 15c3-3

Board of Directors
Marv Capital, Inc. formerly Marino Capital Partners, Inc.
New York, NY

In planning and performing my audit of the financial statements of Marv Capital, Inc. formerly Marino Capital Partners, Inc. (the Company), as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, I considered the Company's internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, I 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), I 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 I 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, I 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 previously 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.

Board of Directors
Marv Capital, Inc. formerly Marino Capital Partners, Inc.
New York, NY

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 deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Company's financial statements will not be prevented or detected and corrected on a timely basis.

My 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. I did not identify any deficiencies in internal control and control activities for safeguarding securities that I consider to be material weaknesses, as defined previously.

I 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 my study, I believe that the Company's practices and procedures, as described in the second paragraph of this report, were adequate at December 31, 2010 to meet the SEC's objectives.

This report is intended solely for the information and use of the Board of Directors, management, the SEC, and 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.

Joseph Yafeh, CPA

Los Angeles, California
February 21, 2011

Joseph Yafeh, CPA
A Professional Accounting Corporation
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Los Angeles, CA 90064
310-477-8150 Fax 310-477-8152

PART III
SIPC Supplemental Report Pursuant to SEC Rule 17a-5(e)(4)

Board of Directors
Marv Capital, Inc. formerly Marino Capital Partners, Inc.
New York, NY

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934, I have performed the procedures enumerated below with respect to the accompanying Schedule of Assessment and Payments [General Assessment Reconciliation (Form SIPC-7)] to the Securities Investor Protection Corporation (SIPC) for the year ended December 31, 2010, which were agreed to by Marv Capital, Inc. formerly Marino Capital Partners, Inc. and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc., and SIPC, solely to assist you and the other specified parties in evaluating Marv Capital, Inc. formerly Marino Capital Partners, Inc. 's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7).

Marv Capital, Inc. formerly Marino Capital Partners, Inc.'s management is responsible for the Marv Capital, Inc. formerly Marino Capital Partners, Inc.'s compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures I performed and my findings are as follows:

1. Compared the listed assessment payments in Form SIPC-7 with respective cash disbursement records entries to the check copy dated August 10, 2010 noting no differences.
2. Compared the amounts reported on the audited Form X-17A-5 for the year ended December 31, 2010, as applicable, with the amounts reported in Form SIPC-7 for the year ended December 31, 2010 noting no differences.
3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers, noting no differences.
4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers as noted in section 2 above noting no differences.
5. Compared the amount of any overpayment applied to the current assessment with the Form SIPC-7 on which it was originally computed noting no differences.

I was not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

Board of Directors
Marv Capital, Inc. formerly Marino Capital Partners, Inc.
New York, NY

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

Joseph Yafeh, CPA

Los Angeles, California
February 21, 2011