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SEC  
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SectionUNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FEB 13 2012

Washington, DC  
123ANNUAL AUDITED REPORT  
FORM X-17A-5  
PART III

## OMB APPROVAL

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## SEC FILE NUMBER

8- 68231

## FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the  
Securities Exchange Act of 1934 and Rule 17a-5 ThereunderREPORT FOR THE PERIOD BEGINNING 01/01/11 AND ENDING 12/31/11  
MM/DD/YY MM/DD/YY

## A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Dimirak Securities, Inc.

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

310 Civic Center Drive

(No. and Street)

Vista  
(City)California  
(State)92084  
(Zip Code)

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

760-806-8200

(Area Code - Telephone Number)

## B. ACCOUNTANT IDENTIFICATION

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

Brian W. Anson

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

18425 Burbank Blvd., #606  
(Address)Tarzana  
(City)California  
(State)91356  
(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)

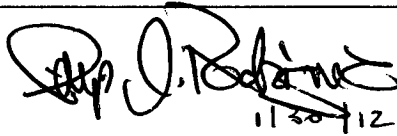
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SEC 1410 (06-02)

M.A.  
2/15M.A.  
2/15

## OATH OR AFFIRMATION

I, Phillip Rodriguez, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Dimirak Securities, Inc., as of December 31, 2011, 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:

  
11/30/12

  
Signature  
President / CEO  
Title

See Attached

Notary Public

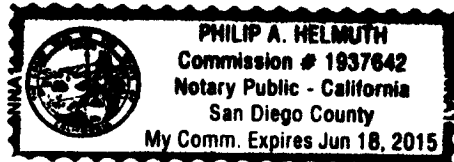
This report \*\* contains (check all applicable boxes):

- ☒ (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).

State of California  
County of SAN DIEGO

Subscribed and sworn to (or affirmed) before me on this 30  
day of JANUARY, 2012, by PHILIP J. RODRIGUEZ  
proved to me on the basis of satisfactory evidence to be the  
person(s) who appeared before me.



(Seal)

Signature

A handwritten signature in cursive script, appearing to read "Philip A. Helmuth", written over a horizontal line.

ATTACHED TO FORM X-17A-5, PART III

**BRIAN W. ANSON**

*Certified Public Accountant*

18425 Burbank Blvd., Suite 606, Tarzana, CA 91356 • Tel. (818) 401-8800 • Fax (818) 401-8818

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTANT**

Board of Directors  
Dimirak Securities Incorporated  
Vista, California

I have audited the accompanying statement of financial condition of Dimirak Securities Incorporated, as of December 31, 2011 and the related statements of operations, changes in shareholders' equity, and cash flows for the year then ended that you are filing pursuant to Rule 17a-5 under the Securities Exchange Act of 1934. 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 auditing standards of the Public Company Accounting Oversight Board (United States). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 Dimirak Securities Incorporated, as of December 31, 2011 and the results of its operations and cash flows 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 on Schedule I-III is presented for purposes of additional analysis and is not required as part of the basic financial statements, but is supplementary information required by Rule 17a-5 of the Securities and Exchange Act of 1934. Such information has been subject to the auditing procedures applied in my audit of the basic financial statements and, in my opinion, is fairly stated in all material respect in relating to the basic financial statements taken as a whole.

This opinion is intended solely for the information and use of the board of directors, the Securities and Exchange Commission, and other regulatory agencies which 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.



Brian W. Anson  
Certified Public Accountant  
Tarzana, California  
January 31, 2012

DIMIRAK SECURITIES CORPORATION

Statement of Financial  
December 31, 2011

ASSETS

|                  |               |
|------------------|---------------|
| Cash             | \$28,336      |
| Loans receivable | 29,867        |
| Fixed assets     | 918           |
| Other assets     | 811           |
| Total assets     | <u>59,932</u> |

LIABILITIES AND STOCKHOLDERS' EQUITY

LIABILITIES:

|                                       |               |
|---------------------------------------|---------------|
| Accounts payable and accrued expenses | \$12,954      |
| Total liabilities                     | <u>12,954</u> |

STOCKHOLDERS' EQUITY:

|                                            |                 |
|--------------------------------------------|-----------------|
| Common stock                               | 3,000           |
| Additional paid in capital                 | 47,000          |
| Retained deficit                           | (3,022)         |
| Total stockholders' equity                 | <u>46,978</u>   |
| Total liabilities and stockholders' equity | <u>\$59,932</u> |

DIMIRAK SECURITIES CORPORATION

Statement of Income  
For the year ended December 31, 2011

REVENUES:

|                   |                |
|-------------------|----------------|
| Consulting fees   | \$ 298,501     |
| Commission income | 17,000         |
| Total income      | <u>315,501</u> |

EXPENSES:

|                                           |                |
|-------------------------------------------|----------------|
| Commission expense                        | 151,408        |
| Professional fees                         | 30,347         |
| Travel and entertainment                  | 37,942         |
| Telephone and communications              | 9,205          |
| Other general and administrative expenses | 77,235         |
| Total expenses                            | <u>306,137</u> |

|                            |              |
|----------------------------|--------------|
| INCOME BEFORE INCOME TAXES | <u>9,364</u> |
|----------------------------|--------------|

INCOME TAX PROVISION

|                    |            |
|--------------------|------------|
| Income tax expense | <u>800</u> |
|--------------------|------------|

|            |                 |
|------------|-----------------|
| NET INCOME | <u>\$ 8,564</u> |
|------------|-----------------|

# DIMIRAK SECURITIES CORPORATION

## Statement of Changes in Stockholders' Equity For the year ended December 31, 2011

|                                     | Common<br>Stock | Additional<br>Paid in<br>Capital | Retained<br>Deficit | Total<br>Stockholders'<br>Equity |
|-------------------------------------|-----------------|----------------------------------|---------------------|----------------------------------|
| Beginning balance December 31, 2010 | \$ 3,000        | \$ 47,000                        | \$ (11,586)         | \$ 38,414                        |
| Net income                          |                 |                                  | 8,564               | 8,564                            |
| Ending balance December 31, 2011    | \$ 3,000        | \$ 47,000                        | \$ (3,022)          | \$ 46,978                        |

# DIMIRAK SECURITIES CORPORATION

## Statement of Cash Flows For the year ended December 31, 2011

### CASH FLOWS FROM OPERATING ACTIVITIES:

|                                                                               |                         |
|-------------------------------------------------------------------------------|-------------------------|
| Net income                                                                    | \$ 8,564                |
| Adjustments to reconcile net income to net cash used in operating activities: |                         |
| (Increase) decrease in:                                                       |                         |
| Loans receivable                                                              | (1,382)                 |
| Other assets                                                                  | (33)                    |
| Increase (decrease) in:                                                       |                         |
| Accounts payable and accrued expenses                                         | (198)                   |
| Total adjustments                                                             | (1,613)                 |
| Net cash used in operating activities                                         | <u>6,951</u>            |
|                                                                               |                         |
| Increase in cash                                                              | 6,951                   |
|                                                                               |                         |
| Cash-beginning of period                                                      | 21,385                  |
| Cash-end of period                                                            | <u><u>\$ 28,336</u></u> |
| Supplemental disclosure of cash flow information                              |                         |
| Cash paid during the year for:                                                |                         |
| Interest                                                                      | \$ -                    |
| Income taxes                                                                  | \$ 800                  |

DIMIRAK SECURITIES INCORPORATED  
Notes to Financial Statements  
For the year ended December 31, 2011

Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*General*

Dimirak Securities Incorporated, (the "Company"), was formed in October, 2007, in the State of California as a corporation. The Company is registered as a broker-dealer with the Securities and Exchange Commission ("SEC") and is a member of the Financial Industry Regulatory Authority ("FINRA") and Securities Investor Protection Corporation ("SIPC"). The Company is authorized to engage in private placements of securities and direct participation programs. The firms' business is primarily in oil and gas interests. The Company does not hold customer funds or safeguard customer securities.

*Summary of Significant Accounting Policies*

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

For purposes relating to 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. The Company also includes money markets as cash equivalents.

Property and equipment are stated at cost. Repairs and maintenance to these assets are charged to expense as incurred; major improvements enhancing the function and/or useful life are capitalized. When items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gains or losses arising from such transactions are recognized. Property and equipment are depreciated over their estimated useful lives of five (5) to forty (40) years by the straight-line method.

The Company adopted SFAS No. 130, "Reporting Comprehensive Income," which requires that an enterprise report, by major components and as a single total, the changes in equity. There were no other comprehensive income items for the year ended December 31, 2011.

DIMIRAK SECURITIES, LLC  
Notes to Financial Statements  
For the year ended December 31, 2011

Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

The Company's investments in marketable equity and debt securities are classified as "available for sale." Available for sale securities are recorded at fair value in investments, at estimated fair value on the balance sheet, with the change in fair value during the period excluded from earnings and recorded net of tax as a component of other comprehensive income. Marketable securities are valued at market value. Securities not readily marketable are estimated by management, to approximate fair value, based on the financial information provided by independent fund managers. If pertinent information regarding not readily marketable securities are unavailable, management values these securities at cost.

Accounting principles generally require that recognized revenue, expense, gains and losses be included in net income. Although certain changes in assets and liabilities, such as unrealized gains and losses on available for sale securities, are reported as a separate component of the equity section of the balance sheet, such items, along with net income, are components of comprehensive income.

Note 2: RELATED PARTY TRANSACTIONS

At December 31, 2011 the Company had advanced a shareholder \$29,867. The receivable is interest bearing and due on demand.

Note 3: NET CAPITAL

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. Net capital and aggregate indebtedness change day to day, but on December 31, 2011 the Company had net capital of \$15,382, which was \$10,382 in excess of its required net capital of \$5,000; and the Company's ratio of aggregate indebtedness (\$12,954) to net capital was 0.84 to 1, which is less than the 15 to 1 maximum ratio allowed for a broker dealer.

# DIMIRAK SECURITIES CORPORATION

## Statement of Net Capital Schedule I For the year ended December 31, 2011

|                                                | Focus 12/31/11 | Audit 12/31/11 | Change |
|------------------------------------------------|----------------|----------------|--------|
| Stockholders' equity, December 31, 2011        | \$ 46,978      | \$ 46,978      | \$ -   |
| Subtract - Non allowable assets:               |                |                |        |
| Loans receivable                               | 29,867         | 29,867         |        |
| Fixed assets                                   | 918            | 918            | -      |
| Other assets                                   | 811            | 811            |        |
| Tentative net capital                          | 15,382         | 15,382         | -      |
| Haircuts                                       | 0              | 0              | -      |
| NET CAPITAL                                    | 15,382         | 15,382         | -      |
| Minimum net capital                            | 5,000          | 5,000          | -      |
| Excess net capital                             | \$ 10,382      | \$ 10,382      | -      |
| Aggregate indebtedness                         | 12,954         | 12,954         | -      |
| Ratio of aggregate indebtedness to net capital | 0.84%          | 0.84%          |        |

There were no reported differences between the audit and Focus at December 31, 2011.

DIMIRAK SECURITIES CORPORATION

Schedule II  
Determination of Reserve Requirements  
Under Rule 15c3-3 of the Securities and Exchange Commission  
December 31, 2011

The Company is exempt from the Reserve Requirement of computation according to the provision of Rule 15c3-3(k)(2)(i).

Schedule III  
Information Relating to Possession or Control  
Requirements Under Rule 15c3-3  
December 31, 2011

The Company is exempt from the Rule 15c3-3 as it relates to possession and Control requirements under the (k)(2)(i) exemptive provision.

**BRIAN W. ANSON**

*Certified Public Accountant*

18425 Burbank Blvd., Suite 606, Tarzana, CA 91356 • (818) 401-8800

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**REPORT OF INDEPENDENT REGISTERED  
PUBLIC ACCOUNTANT ON  
INTERNAL CONTROL STRUCTURE  
REQUIRED BY SEC RULE 17A-5**

Board of Directors  
Dimirak Securities Incorporated  
Vista, California

In planning and performing my audit of the financial statements of Dimirak Securities Incorporated, for the year ended December 31, 2011 in accordance with auditing standards generally accepted in the United States of America, I considered its internal control structure, including control activities for safeguarding securities, in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure. 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, I have made a study of the practices and procedures including tests of compliance with such practices and procedures followed Dimirak Securities Incorporated, including test of compliance with such practices and procedures that I considered relevant to objectives stated in Rule 17a-5(g), (1) in making the periodic computations of aggregate indebtedness (or aggregate debits) and net capital under Rule 17a-3(a)(11) and the reserve required by Rule 15c3-3(e). I did not review the practices and procedures followed by the Company (i) in making the quarterly securities examinations, counts, verifications and comparisons, and the recordation of differences required by Rule 17a-13, or (ii) in complying with the requirements for prompt payment for securities of 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.

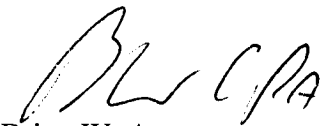
The management of the Company is responsible for establishing and maintaining an internal control and the practices and procedures referred to in the preceding paragraph. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control 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 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 preparation of financial statements in conformity with generally accepted accounting principles.

Because of inherent limitations in internal control or the practices and procedures referred to above, errors or fraud may occur and not be detected. Also, projection of any evaluation of them to future periods is subject to the risk 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 that might be material weakness under standards established by the American Institute of Certified Public Accountants and the Public Company Accounting Oversight Board (United States). A material weakness is a condition in which the design or operation of the specific internal control structure components does not reduce to a relatively low level the risk that error or fraud 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 control activities for safeguarding securities, which I consider to be material weakness as defined above. In addition, my consideration of the internal control structure indicated that the Company was in compliance with the conditions of the exemption under Paragraph (k) (2) (i) of Rule 15c3-3, and no facts came to my attention indicating that such conditions had not been complied with during the period. The scope of my engagement did not include the Anti Money Laundering provision of the U.S. Patriot Act.

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 purpose 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 material inadequacy for such purposes. Based on this understanding and on my study, I believe that the Company's practices and procedures were adequate at December 31, 2011 to meet the Commission's objectives.

This report is intended solely for the information and use of the board of directors, the Securities and Exchange Commission, and other regulatory agencies which 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.

A handwritten signature in black ink, appearing to read 'BW CPA', is positioned above the printed name of the signatory.

Brian W. Anson  
Certified Public Accountant  
Tarzana, California  
January 31, 2012

CRD# 150181

DIMIRAK SECURITIES INCORPORATED

FINANCIAL STATEMENTS  
AND  
ACCOMPANYING SUPPLEMENTARY INFORMATION

REPORT PURSUANT TO SEC RULE 17a-5(d)

FOR THE YEAR ENDED  
DECEMBER 31, 2011

# DIMIRAK SECURITIES INCORPORATED

## Table of Contents

|                                                                                                                | PAGE    |
|----------------------------------------------------------------------------------------------------------------|---------|
| SEC Form X-17A-5                                                                                               | 1       |
| Report of Independent Registered Public Accountant                                                             | 2       |
| Statement of Financial Condition                                                                               | 3       |
| Statement of Income                                                                                            | 4       |
| Statement of Stockholders' Equity                                                                              | 5       |
| Statement of Cash Flows                                                                                        | 6       |
| Notes to Financial Statements                                                                                  | 7 - 8   |
| Supplementary Information                                                                                      |         |
| Schedule I    Statement of Net Capital                                                                         | 9       |
| Schedule II    Determination of Reserve Requirements                                                           | 10      |
| Schedule III    Information Relating to Possession or Control                                                  | 10      |
| Report of Independent Registered Public Accountant on Internal Control<br>Structure required by SEC Rule 17a-5 | 11 - 12 |