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SEC

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Information Required of Brokers and Dealers ~~Washington, DC~~ 17 of the
 Securities Exchange Act of 1934 and Rule 17a-4 ~~402~~ thereunder

REPORT FOR THE PERIOD BEGINNING 09/20/11 AND ENDING 12/31/12
 MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER - DEALER:

Garrison Securities LLC

OFFICIAL USE ONLY
FIRM ID. NO.

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

1350 Avenue of The Americas, 9th Floor
 (No. and Street)

New York NY 10009
 (City) (State) (Zip Code)

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

Rafael Beck (212) 509-7800
 (Area Code - Telephone No.)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Meisel, Tuteur & Lewis PC

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

101 Eisenhower Parkway Roseland NJ 07068
 (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 (3-91)

10/3/12

Garrison Securities LLC

**Statement of Financial Condition
Pursuant to Rule 17a-5 under the
Securities Exchange Act of 1934
December 31, 2012**

AFFIRMATION

I, Rafael Beck, affirm that, to the best of my knowledge and belief, the accompanying financial statements and supplemental schedules pertaining to Garrison Securities LLC for the period since inception on September 20, 2011 to December 31, 2012, are true and correct. I further affirm that neither the Company nor any officer or director has any proprietary interest in any account classified solely as that of a customer.



Signature

Financial and Operations Principal

Title

**ADINA DAVYDOV
Notary Public, State of New York
No. 01DA6212094
Qualified in Queens County
Commission Expires October 5, 2013**



Notary Public

Garrison Securities LLC

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

- Report of Independent Registered Public Accounting Firm.
- Facing Page.
- Statement of Financial Condition.
- Statement of Operations.
- Statement of Changes in Member's Equity.
- Statement of Cash Flows.
- Statement of Changes in Liabilities Subordinated to Claims of General Creditors (not applicable).

- Computation of Net Capital for Brokers and Dealers Pursuant to Rule 15c3-1 under the Securities Exchange Act of 1934.
- Computation for Determination of Reserve Requirements for Brokers and Dealers Pursuant to Rule 15c3-3 under the Securities Exchange Act of 1934.
- Information Relating to the Possession or Control Requirements for Brokers and Dealers Pursuant to Rule 15c3-3 under the Securities Exchange Act of 1934 (not applicable).
- A Reconciliation, including appropriate explanations, of the Computation of Net Capital Pursuant to Rule 15c3-1 (included with item (g)) and the Computation for Determination of Reserve Requirements Under Rule 15c3-3 (included in item (g)).
- A Reconciliation Between the Audited and Unaudited Statements of Financial Condition With Respect to Methods of Consolidation (not applicable).
- An Affirmation.
- A copy of the SIPC Supplemental Report.
- A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit (Supplemental Report on Internal Control).
- Independent Auditors' Report on Internal Control Required by SEC Rule 17a-5(g)(1).

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

Garrison Securities LLC

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**Meisel,
Tuteur
Lewis, P.C.**



Certified Public Accountants
Management Consultants

INDEPENDENT AUDITOR'S REPORT

To the Member of Garrison Securities, LLC
New York, New York

We have audited the accompanying statement of financial condition of Garrison Securities, LLC as of December 31, 2012 that is filed pursuant to Rule 17a-5 under the Securities Exchange Act of 1934, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Garrison Securities, LLC as of December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

Meisel, Tuteur & Lewis P.C.
MEISEL, TUTEUR & LEWIS, P.C.

Roseland, New Jersey
February 26, 2013

Garrison Securities LLC

Statement of Financial Condition December 31, 2012

Assets	
Cash	\$ 32,794
Prepaid expense	<u>13,634</u>
Total assets	<u>\$ 46,428</u>
 Liabilities and member's equity	
Liabilities	
Accrued expense	\$ <u>1,519</u>
Total liabilities	1,519
 Member's equity	 <u>44,909</u>
Total liabilities and member's equity	<u>\$ 46,428</u>

The accompanying notes are an integral part of these financial statements.

Garrison Securities LLC

Notes to Statement of Financial Condition December 31, 2012

1. Organization and Business

Garrison Securities LLC (the "Company"), a wholly-owned subsidiary of Garrison Strategic Advisors LLC (the "Parent"), is a limited liability company and was formed on September 20, 2011 under the laws of the State of Delaware. On August 23, 2012 the Company became a broker-dealer registered with the Securities and Exchange Commission (the "SEC") and a member of the Financial Industry Regulatory Authority ("FINRA"). The Company acts as a private placement agent with respect to the offer and sale of interests in funds.

The liability of the Member is limited to the capital held by the Company.

2. Summary of Significant Accounting Policies

Basis of Presentation

These financial statements were prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") which 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 amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Income Taxes

The Company is a single member limited liability company, and is treated as a disregarded entity for federal income tax reporting purposes. The Internal Revenue Code ("IRC") provides that any income or loss is passed through to the member for federal, state and certain local income taxes. Accordingly, the Company has not provided for federal and state income taxes.

At December 31, 2012, management has determined that the Company had no uncertain tax positions that would require financial statement recognition. This determination will always be subject to ongoing reevaluation as facts and circumstances may require. The Company's open tax years (2011 and 2012) remains subject to income tax audits.

3. Concentration of Credit Risk

Substantially all of the Company's assets including cash deposits are held at its principal bank. The Company has not experienced and does not believe that it has any substantial risk with respect to losses in such assets.

4. Transactions with Related Parties

The Company maintains an expense sharing agreement with Garrison Investment Group LP (the "Affiliate"). Pursuant to the agreement, the Affiliate provides accounting, administration, information technology, compliance services, office space, employee services and other services. The Affiliate provides these services at no cost to the Company. Management has determined that the value of services provided to the Company for the period since the Company became a registered broker-dealer on August 23, 2012 to December 31, 2012 was approximately \$526,000.

Garrison Securities LLC

Notes to Statement of Financial Condition December 31, 2012

5. Regulatory Requirements

The Company is subject to SEC Uniform Net Capital Rule 15c3-1 under the Securities Exchange Act of 1934, 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 (8 to 1 in its first year of operations). At December 31, 2012, the Company had net capital of \$31,275 which exceeded the required net capital by \$26,275.

The Company is exempt from the provisions of Rule 15c3-3 under the Securities Exchange Act of 1934 as the Company does not hold customers' cash or securities.

6. Subsequent Events

From January 1, 2013 through February 26, 2013, the Company recorded a capital contribution from the Parent of approximately \$40,000.