

PUBLIC

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

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

SEC FILE NUMBER  
8-27123

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 JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER DEALER: **HAROLD H. OSHIMA**  
**D/B/A OSHIMA & ASSOCIATES**

OFFICIAL USE ONLY  
FIRM ID. NO.

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

**21 MERCHANTS ROW, 5<sup>th</sup> FLOOR**

(No. and Street)

**BOSTON**

**MASSACHUSETTS**

**02109**

(City)

(State)

(Zip Code)

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

**HAROLD OSHIMA**

**(617) 523-1527**

(Area Code - Telephone No.)

B. ACCOUNTANT DESIGNATION

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

**OHAB AND COMPANY, PA**

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

**100 E. SYBELIA AVENUE, SUITE 130**

**FLORIDA**

**32751**

(Address and City)

(State)

(Zip Code)

CHECK ONE:

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

SECURITIES AND EXCHANGE COMMISSION  
**RECEIVED**  
FEB 28 2013  
REGISTRATIONS BRANCH  
04

FOR OFFICIAL USE ONLY

\*Claims for exemption from the requirement that the annual audit 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)

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3/11/12

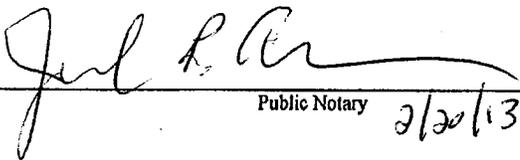
OATH OR AFFIRMATION

I, HAROLD H. OSHIMA, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm or OSHIMA & ASSOCIATES, as of December 31, 2012 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

PROPRIETOR  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
Public Notary 2/20/13



**JEREMIAH P. AHERN**  
Notary Public  
Commonwealth of Massachusetts  
My Commission Expires  
February 15, 2019

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 Proprietor's 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 15c3-1.
- (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).

**OSHIMA & ASSOCIATES (A PROPRIETORSHIP)**

**STATEMENT OF FINANCIAL CONDITION**

**DECEMBER 31, 2012**

**ASSETS**

**Assets:**

Cash and cash equivalents	\$	7,511
Accounts receivable		13,868
Prepaid expenses		787
Furniture and equipment, net of accumulated depreciation of \$5,867		1,555
Marketable securities available for sale		1,312
Deposits with clearing broker		266
	\$	<u>25,299</u>

**LIABILITIES AND OWNER'S EQUITY**

**Liabilities:**

Accounts payable and accrued liabilities	\$	129
		<u>129</u>

**Owner's equity:**

Owner's capital		24,123
Cumulative other comprehensive income		1,047
		<u>25,170</u>
	\$	<u>25,299</u>

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