



UNITEDSTATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

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ANNUAL AUDITED REPORTSEC **FORM X-17A-5** PART III

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FACING PAGE

Information Required of Brokers and Dealers Pursuant 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING_	01/01/2013	AND ENDING	12/31/2013		
	MM/DD/YY		MM/DD/YY		
A. RE	GISTRANT IDENTIFI	CATION			
NAME OF BROKER-DEALER: Larimer Capital Corporation		OFFICIAL USE ONLY			
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)			FIRM I.D. NO.		
1720 S. Bellaire St., Suite 1110					
	(No. and Street)				
Denver	CO		80222		
(City)	(State)		(Zip Code)		
NAME AND TELEPHONE NUMBER OF P. Adam Carmel	ERSON TO CONTACT IN	REGARD TO THIS R	EPORT (303) 573-5511		
			(Area Code - Telephone Number		
B. ACC	OUNTANT IDENTIF	ICATION			
Spicer Jeffries LLP	whose opinion is contained (Name – if individual, state last,				
5251 S. Quebec Street, Suite 200	Greenwood Village	СО	80111		
(Address)	(City)	(State)	(Zip Code)		
CHECK ONE:					
☐ Certified Public Accountant					
☐ Public Accountant					
☐ Accountant not resident in Uni	ted States or any of its poss	sessions.			
	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)

> 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.

SEC 1410 (06-02)

OATH OR AFFIRMATION

I, Ada	am Carmel	, swear (or affirm) that, to the best of				
		ncial statement and supporting schedules pertaining to the firm of				
Lari	imer Capital Corporation	, as				
of	Decemb	per 31, 2013, 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				
	ed solely as that of a customer, except as i					
	TOTAL STATE OF THE					
	PUQ.					
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<i>g</i>	<u></u>					
a	PAMELA S.					
- 8	DuFAULT /S					
V		ALAM A. CARMC				
.,,	A CE COLOR	Signature				
i.	dr. nr 1.002	President				
in, 🏋 M	7/28/FG	m'.1				
_	·	Title				
ta	mula I Tault					
	Notary Public					
	•					
This repo	ort ** contains (check all applicable boxe	es):				
(a) F	Facing Page.					
	Statement of Financial Condition.					
	Statement of Income (Loss). Statement of Changes in Financial Conditio	n				
	Statement of Changes in Financial Conductor Statement of Changes in Stockholders' Equi	ty of Partners' or Sole Proprietors' Capital.				
	Statement of Changes in Liabilities Subordi	nated to Claims of Creditors.				
	Computation of Net Capital (including reco	nciliation of X-17A-5 Part II filing with this Rule 17a-5(d) report, if applicable).				
	Computation for Determination of Reserve	Requirements Pursuant to Rule 15c3-3.				
口窗 I	Information Relating to the Possession or C	ontrol Requirements Under Rule 15c3-3.				
$\Box \hat{\alpha}$	A Reconciliation, including appropriate exp	lanation of the Computation of Net Capital Under Rule 15c3-3 and the				
	Computation for Determination of the Rese	rve Requirements Under Exhibit A of Rule 15c3-3.				
□(k) A	A Reconciliation between the audited and u	naudited Statements of Financial Condition with respect to methods of				
	consolidation.					
	An Oath or Affirmation.					
X (m) A	A copy of the SIPC Supplemental Report.					
\square (n) A	A report describing any material inadequaci	es found to exist or found to have existed since the date of the previous audit.				
区 (o) I	Independant Auditors' Report on Internal Ac	ecounting Control.				
**For co	onditions of confidential treatment of cert	tain portions of this filing, see section 240.17a-5(e)(3).				



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INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholder of Larimer Capital Corporation

Report on the Financial Statements

We have audited the accompanying statements of financial condition of Larimer Capital Corporation (the "Company") as of December 31, 2013 and 2012, and the related statements of operations, changes in stockholder's equity and cash flows for the years then ended that are filed pursuant to Rule 17a-5 under the Securities Exchange Act of 1934 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements 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 Company'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 statements.

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 statements referred to above present fairly, in all material respects, the financial position of Larimer Capital Corporation as of December 31, 2013 and 2012, and the results of its operations and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The information contained in the supplemental schedule listed in the accompanying index is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by Rule 17a-5 under the Securities Exchange Act of 1934. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information in the supplemental schedule has been subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information in the supplemental schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Greenwood Village, Colorado January 31, 2014 Spier Affices US

LARIMER CAPITAL CORPORATION

STATEMENTS OF FINANCIAL CONDITION DECEMBER 31, 2013 AND 2012

	2013		2012	
<u>ASSETS</u>				
Cash and cash equivalents	\$	218,787	\$	180,714
Commissions receivable		13,258		20,903
Prepaid expenses		9,843		9,126
Furniture and equipment, net of accumulated				
depreciation of \$124,658 and \$119,570, respectively		9,242		11,710
Deposit with clearing broker		50,000		50,000
Other assets	-	4,725		4,725
Total assets	\$	305,855	\$	277,178
LIABILITIES AND STOCKHOLDER'S EQUITY				
LIABILITIES:				
Commissions payable and accrued liabilities	\$	4,501	\$	2,702
COMMITMENTS AND CONTINGENCIES (Notes 3, 4 and 5)				
STOCKHOLDER'S EQUITY (Note 2):				
Common stock, no par value; 50,000				•
shares authorized; one share issued and outstanding		89,000		89,000
Retained earnings		212,354		185,476
Total stockholder's equity		301,354		274,476
Total liabilities and stockholder's equity	<u>\$</u>	305,855	\$	277,178