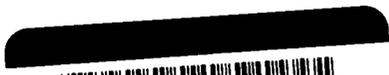


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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL
OMB Number: 3235-0123
Expires: April 30, 2013
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hours per response...12.00



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

SEC
Mail Processing
Section

FEB 27 2014

SEC FILE NUMBER
8-68909

FACING PAGE

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

REPORT FOR THE PERIOD BEGINNING 1/01/13 AND ENDING 12/31/13
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER:
TOV Capital Markets, Inc.

OFFICIAL USE ONLY
FIRM ID. NO.

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

1000 Brickell Avenue, Suite 1112
(No. and Street)

Miami Florida 33131
(City) (State) (Zip Code)

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

Jeferson M. Moreira (786) 405-1403
(Area Code-Telephone No.)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Hacker, Johnson & Smith PA
(Name - of individual, state, last, first, middle name)

500 West Cypress Creek Road, Suite 450, Fort Lauderdale, Florida 33309
(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).

DD
3/20/14

Securities and Exchange Commission
Washington, D.C. 20549:

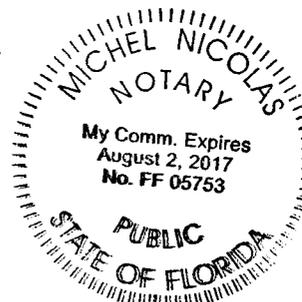
I, the undersigned officer of TOV Capital Markets, Inc., affirm that, to the best of my knowledge and belief the accompanying financial statements and accompanying schedule pertaining to the firm of TOV Capital Markets, Inc. as of December 31, 2013, are true and correct. I further affirm that neither the Company, nor any officer or director has any proprietary interest in any account classified solely as that of a customer.

TOV Capital Markets, Inc.


Jeferson M. Moreira, President

Sworn to and subscribed before me this
26th day of February, 2014.

State of Florida County of Dade
The foregoing instrument was acknowledged
before me this 26 day of February, 2014
by Jeferson M. Moreira
Personally Known or Produced Identification
Type of Identification Produced FIDL




(Signature of Notary Public)

Personally known: X

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

- (a) Facing page.
- (b) Statement of Financial Condition.
- (c) Statement of Loss.
- (d) Statement of Cash Flows.
- (e) Statement of Changes in Stockholders' Equity.
- (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 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) And Oath or Affirmation.
- (m) A copy of SIPC Supplemental Report.
- (n) A report describing any material inadequacies found to have existed since the date of the previous audit.

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

TOV CAPITAL MARKETS, INC.

Statement of Financial Condition

December 31, 2013

Assets

Cash	\$ 467,420
Deposit held by clearing firm	850,139
Prepaid expenses	21,769
Property and equipment	<u>810,476</u>
Total assets	\$ <u>2,149,804</u>

Liabilities and Stockholders' Equity

Liabilities:

Accounts payable	2,798
Accrued expenses	<u>12,500</u>
Total liabilities	<u>15,298</u>

Commitments and contingencies (Note 4)

Stockholder's equity:

Common stock, par value \$0.01, 1,000 shares authorized issued and outstanding	10
Additional paid-in capital	3,481,019
Deficit accumulated during the development stage	<u>(1,346,523)</u>
Total stockholder's equity	<u>2,134,506</u>
Total	\$ <u>2,149,804</u>

See accompanying Notes to Financial Statements.