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

OMB APPROVAL	
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**ANNUAL AUDITED REPORT  
FORM X-17A-5  
PART III**

SEC FILE NUMBER
8-67467

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 01/01/13 AND ENDING 12/31/13  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: Rockwell Global Capital LLC  
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
125 Baylis Road

OFFICIAL USE ONLY
FIRM I.D. NO.

Melville New York 11747  
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT  
Marc H Stoltz 516 222 9111  
(Area Code - Telephone Number)

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*  
Michael Damsky CPA, P.C.

40-3 Burt Drive Deer Park New York 11729  
(Address) (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 MAR 04 2014 REGISTRATIONS BRANCH 02
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<b>FOR OFFICIAL USE ONLY</b>

\*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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3/24/14

OATH OR AFFIRMATION

I, Bruce Guarino, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Rockwell Global Capital LLC of December 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 classified solely as that of a customer, except as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

BTS  
Signature

[Signature]  
Notary Public

CURANIA DALUSIS  
Notary Public - State of New York  
NO. 01DA6239490  
Qualified in Suffolk County  
My Commission Expires 04-18-25  
Title

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).

**ROCKWELL GLOBAL CAPITAL, LLC**  
**STATEMENT OF FINANCIAL CONDITION**  
**DECEMBER 31, 2013**

**ROCKWELL GLOBAL CAPITAL, LLC  
DECEMBER 31, 2013**

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**MICHAEL DAMSKY CPA, P.C.**  
**260 MIDDLE COUNTRY ROAD SUITE 8B**  
**NEW YORK, NEW YORK 11784**

Tel 631-595-2073  
Fax 631-586-9398

MEMBER:

PUBLIC COMPANY ACCOUNTING  
OVERSIGHT BOARD

NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Rockwell Global Capital, LLC  
Melville, New York

Gentlemen:

We have examined the Financial Report of Rockwell Global Capital, LLC as required by the Financial Industry Regulatory Authority as of December 31, 2013 and have issued a report thereon dated February 27, 2014. As part of our examination we reviewed and tested the system of internal accounting control and the procedures for safeguarding customer and firm assets for the year ended December 31, 2013 to the extent we considered necessary to evaluate the system as required by generally accepted accounting standards, rule 1.16 of the Commodities Futures Trading commission, and by Rule 17a-5g3 of the Securities and Exchange Commission.

Rule 17a-5g3 and rule 1.16 contemplate that the scope of the review and test should be sufficient to provide reasonable assurance that any material inadequacies existing at the date of our examination in the accounting system, the internal accounting controls, and the procedures for safeguarding customer and firm assets would be disclosed. Under these standards and that regulation, the purposes of such evaluation are to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to provide a basis for reporting material inadequacies in internal accounting control.

Further, our examination included reviews of the practices and procedures followed by the company in making periodic computations of the minimum financial requirements, pursuant to Rule 17a-5(g)(1) of the Securities and Exchange Commission and to Rule 1.16 of the Commodities Futures Trading Commission.

The objective of internal accounting control is to provide reasonable but not absolute assurance as to safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily require estimates and judgments by management. However, for the purposes of this report, the cost-benefit relationship has been disregarded in determining material inadequacies to be reported.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, error can result from misunderstanding of instructions, mistakes of judgment, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the year ended December 31, 2013 which was made for the purposes set forth in the first paragraph above and would not necessarily disclose all weaknesses in the system which may have existed during the period under review, disclosed no material inadequacies.

Very truly yours,

*Michael Damsky*

**MICHAEL DAMSKY CPA, P.C.**  
Certified Public Accountant

Selden, New York  
February 27, 2014

**ROCKWELL GLOBAL CAPITAL, LLC**  
**STATEMENT OF FINANCIAL CONDITION**  
**DECEMBER 31, 2012**

**ASSETS**

Cash and cash equivalents	\$ 1,217,993
Receivable from clearing broker	737,156
Prepaid expenses and other assets	167,108
Fixed assets, net	48,417
Advances to brokers	46,532
Letters of credit	62,123
Deposits	<u>48,160</u>
Total assets	<u>\$ 2,327,489</u>

**LIABILITIES AND MEMBERS' EQUITY**

Liabilities:	
Accrued expenses	\$ 1,078,561
Deferred rent	<u>209,935</u>
Total liabilities	1,288,496
Commitments and contingencies	
Members' equity	<u>1,038,993</u>
Total liabilities and members' equity	<u>\$ 2,327,489</u>

See notes to financial statement.

**ROCKWELL GLOBAL CAPITAL, LLC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 1 - Nature of Business**

Rockwell Global Capital, LLC, (the "Company") is a brokerage firm engaged primarily in retail activities. The Company is registered as a broker-dealer with and is a member of the Financial Industry Regulatory Authority ("FINRA").

**NOTE 2 - Summary of Significant Accounting Policies**

The following summary of the Company's major accounting policies is presented to assist in the interpretation of the financial statements.

**Basis of preparation**

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

**Revenue recognition**

The Company records client transactions on a trade date basis. The Company is exposed to risk of loss on these transactions in the event a client or broker fails to meet the terms of their contracts, in which case the Company may have to purchase or sell the positions at prevailing market prices.

**Income taxes**

No provision has been made for Federal or state income taxes since the taxable income or loss of the Company is to be included in the returns of the Member.

**Use of estimates**

The preparation 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 the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

See independent auditors' report.

**ROCKWELL GLOBAL CAPITAL, LLC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 2** - **Summary of Significant Accounting Policies** *(continued)*

***Uncertain tax position***

The Company adopted the provisions of the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification No. 740 ("ASC 740") Subtopic 05 "Accounting for Uncertainty in Income Taxes. As a result of the implementation, the Company was not required to recognize any amounts from uncertain tax positions.

The Company's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based upon ongoing analyses of tax laws, regulations and interpretations thereof as well as other factors. Generally, federal, state and local authorities may examine the Company's tax returns for three years from the date of filing; consequently, the respective tax returns for years prior to 2010 are no longer subject to examination by tax authorities.

**NOTE 3** - **Receivable from Clearing Broker**

Receivable from clearing broker consists of the following

Clearing broker deposit receivable	\$ 110,941
Due from clearing broker	<u>626,215</u>
	<u>\$ 737,156</u>

**NOTE 4** - **Advances to Brokers**

Advances to brokers represents advances on future commissions paid to the Company's registered brokers. As commissions are earned, the advances are applied and any net amount are paid to the broker. As of December 31, 2013, the advances to brokers totaled \$46,532.

**NOTE 5** - **Letter of Credit**

In connection with two of its leases (see note 8), the Company has acquired two letters of credit in favor of its landlords. These letters of credit accrue interest on the outstanding balance. As of December 31, 2013, the letters of credit totaled \$62,123.

See independent auditors' report.

**ROCKWELL GLOBAL CAPITAL, LLC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 6 - Financial Instruments with Off-Balance Sheet Credit Risk**

As a securities broker, the Company can be engaged in buying and selling securities for a diverse group of investors. The Company would introduce these transactions for clearance to another broker/dealer on a fully disclosed basis.

The Company's exposure to credit risk associated with non-performance of customers in fulfilling their contractual obligations pursuant to securities transactions can be directly impacted by volatile trading markets which may impair the customers' ability to satisfy their obligations to the Company and the Company's ability to liquidate the collateral at an amount equal to the original contracted amount. The agreement between the Company and its clearing broker provides that the Company is obligated to assume any exposure related to such non-performance by its customers.

The Company is obligated to settle transactions with brokers and/or other financial institutions even if its customers fail to meet their obligations to the Company. Customers are required to complete their transactions on settlement date, generally three business days after trade date. If customers do not fulfill their contractual obligations, the Company may incur losses.

**NOTE 7 - Contingent Liabilities**

Under an agreement with its clearing broker, the Company is contingently liable for a customer's failure to make payment to the clearing broker when due, to deliver securities sold for the account of the broker or the broker's customer failures of a customer of the company to meet any margin call or any maintenance call, the purchase of customers until actual and complete payment has been received by the clearing broker.

The Company is involved in several arbitrations in the normal course of business. The Company is vigorously defending itself against these claims and believes that they are without merit.

See independent auditors' report.

**ROCKWELL GLOBAL CAPITAL, LLC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 8 - Commitments and Contingencies**

At December 31, 2013, the Company is obligated under a lease for office space, which expires in 2019. The lease contains predetermined fixed escalation of minimum rentals during the lease term. In addition, as an inducement to enter into such lease, the Company received various rent allowances. The Company recognizes the rent allowance and the related fixed escalation on a straight-line basis over the life of the lease and records the difference between the amounts charged to operations and the amounts paid as deferred rent. As of December 31, 2013, the deferred rent liability amounted to \$209,935.

Approximate future minimum annual rental payments under the lease are as follows for the years ended December 31:

2014	\$	521,006
2015		543,295
2016		369,384
2017		548,569
2018		377,962
	\$	<u>2,360,216</u>

A lease for the rental of office space in New York City was entered into during 2011 and still in effect in 2013. During 2013, the Company recorded rent expense of \$557,236 in relation to this office space. In November 2013, the Company sublet the office space and collected rental income of \$29,024 for 2013, which includes both base rent and utility charges.

As of December 31, 2013, future rental receipts under the sublet lease which continues through 2018 are as follows:

2014	\$	204,722
2015		209,840
2016		215,086
2017		220,463
2018		187,610
	\$	<u>1,037,721</u>

See independent auditors' report.

**ROCKWELL GLOBAL CAPITAL, LLC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 9 - Net Capital Requirements**

The Company is subject to the Uniform Net Capital Rule 15c3-1 of the Securities and Exchange Commission. The Rule requires the Company to maintain minimum net capital, as defined, of 6.667% of aggregate indebtedness, as defined, or \$100,000 whichever is greater. At December 31, 2013, the Company's net capital was \$457,871, which exceeded its minimum requirement by \$357,871. As of December 31, 2013, the ratio of aggregate indebtedness to net capital was 2.81 to 1.

**NOTE 10 - Subsequent Events**

During January 2014, the Company settled arbitrations with clients in the amounts of \$19,000. In February 2014, the Company reached a settlement agreement with a client in the amount of \$135,000.

See independent auditors' report.