

3/4/15

3/4/15

SECURIT



15026633

DN

OMB APPROVAL	
OMB Number:	3235-0123
Expires:	February 28, 2010
Estimated average burden hours per response.....	12.00

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

SEC FILE NUMBER
8- 53317

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 11/1/14 AND ENDING 12/31/14  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: Rutberg and Company 210  
 ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
 \_\_\_\_\_  
 (No. and Street)  
 \_\_\_\_\_  
 (City) (State) (Zip Code)

OFFICIAL USE ONLY
FIRM I.D. NO.

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT  
 \_\_\_\_\_  
 (Area Code - Telephone Number)

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*  
Rowbotham + Company LLP  
 (Name - if individual, state last, first, middle name)  
 \_\_\_\_\_  
 (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)

Ks

X/A  
**R.**  
RUTBERG

351 California Street, Suite 1110  
San Francisco, California 94104  
Tel: (415) 371-1186 – Fax (415) 371-1187



March 3, 2015

Securities and Exchange Commission  
Registrations Branch  
Mail Stop 8031  
100 F Street, NE  
Washington, D.C. 20549

Dear Sir/Madam:

Enclosed are two of Rutberg and Company, LLC's (SEC File Number 8-53317) revised Exemption Reports. Please disregarding the original Exemption Report filed.

Sincerely,

Bryan Rutberg

Enclosures



## Report of Independent Registered Public Accounting Firm

To the Members of  
Rutberg and Company, LLC

We have reviewed management's statements, included in the accompanying letter, in which (1) Rutberg and Company, LLC identified the following provisions of 17 C.F.R. §15c3-3(k) under which Rutberg and Company, LLC claimed an exemption from 17 C.F.R. §240.15c3-3: (2)(i) (the "exemption provisions") and (2) Rutberg and Company, LLC stated that Rutberg and Company, LLC met the identified exemption provisions throughout the most recent fiscal year without exception. Rutberg and Company, LLC's management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Rutberg and Company, LLC's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(i) of Rule 15c3-3 under the Securities Exchange Act of 1934.

*Rowbotham & Company LLP*

San Francisco, California  
February 23, 2015



351 California Street, Suite 1110  
San Francisco, California 94104  
Tel: (415) 371-1186 – Fax (415) 371-1187

February 23, 2015

Rowbotham & Company LLP  
101 Second Street, Suite 1200  
San Francisco, California 94105

Rutberg and Company, LLC is making the following statements (“assertions”):

- (i) We are claiming an exemption under Rule 15c3-3(k)(2)(i).
- (ii) We met the exemption provisions of Rule 15c3-3(k)(2)(i) throughout the most recent fiscal year without exception.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bryan Rutberg', with a large, stylized flourish at the end.

Bryan Rutberg



## Report of Independent Registered Public Accounting Firm

To the Members of  
Rutberg and Company, LLC

We have reviewed management's statements, included in the accompanying letter, in which (1) Rutberg and Company, LLC identified the following provisions of 17 C.F.R. §15c3-3(k) under which Rutberg and Company, LLC claimed an exemption from 17 C.F.R. §240.15c3-3: (2)(i) (the "exemption provisions") and (2) Rutberg and Company, LLC stated that Rutberg and Company, LLC met the identified exemption provisions throughout the most recent fiscal year without exception. Rutberg and Company, LLC's management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Rutberg and Company, LLC's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(i) of Rule 15c3-3 under the Securities Exchange Act of 1934.

*Rowbotham & Company LLP*

San Francisco, California  
February 23, 2015



351 California Street, Suite 1110  
San Francisco, California 94104  
Tel: (415) 371-1186 – Fax (415) 371-1187

February 23, 2015

Rowbotham & Company LLP  
101 Second Street, Suite 1200  
San Francisco, California 94105

Rutberg and Company, LLC is making the following statements (“assertions”):

- (i) We are claiming an exemption under Rule 15c3-3(k)(2)(i).
- (ii) We met the exemption provisions of Rule 15c3-3(k)(2)(i) throughout the most recent fiscal year without exception.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bryan Rutberg', is written over a horizontal line.

Bryan Rutberg