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

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

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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 01/01/2014 AND ENDING 12/31/2014
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: MVP American Securities

OFFICIAL USE ONLY
118286
FIRM I.D. NO.

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

8880 W. Sunset Road, Suite 232

(No. and Street)

Las Vegas

NV

89148

(City)

(State)

(Zip Code)

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

Michael Harman

702-735-5030

(Area Code -- Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report* Independent Registered Public Accounting Firm

Wilson Markle Stuckey Hardesty & Bott, LLP

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

101 Larkspur Landing Circle, Suite 200 Larkspur

CA

94939-1750

(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
MAY 12 2015
DIVISION OF TRADING & MARKETS

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*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)

SEC 1410 (06-02)

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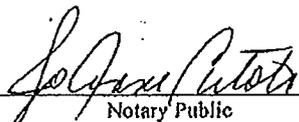
OATH OR AFFIRMATION

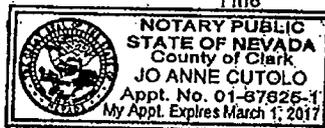
I, Michael Shustek, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of MVP American Securities, as of December 31, 2014, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

N/A


Signature

Managing Member
Title


Notary Public



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

- (a) Facing Page.
- (b) Statement of Financial Condition.
- (c) Statement of Income (Loss). Operations
- (d) Statement of Changes in Financial Condition. Cash Flows
- (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. Review Report on Assertions of Exemption of a Non-Carrying Broker or Dealer Required by Rule 17a-5(d)(4) of the SEC

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

MVP American Securities

Financial Statements

and

Supplemental Information Required by Rule 17a-5 under the
Securities Exchange Act of 1934

For the year ended December 31, 2014

with

Reports of Independent Registered Public Accounting Firm

Contents

	<u>Page</u>
Financial Statements	
Report of Independent Registered Accounting Firm	1
Statement of Financial Condition	2
Statement of Operations	3
Statement of Changes in Member's Equity	4
Statement of Cash Flows	5
Notes to Financial Statements	6
Supplemental Information Required by Rule 17a-5 under the Securities Exchange Act of 1934	
Computation of Net Capital under Rule 15c3-1 of the Securities and Exchange Commission	10
Reconciliation Pursuant to Rule 17a-5(d)(4)	10
Computation for Determination of Reserve Requirements	11
Information Relating to Possession or Control Requirements	11
Assertions of Exemption of a Non-Carrying Broker or Dealer required by Rule 17a-5(d)(4) of the Securities and Exchange Commission	12
Report on Assertions of Exemption of a Non-Carrying Broker or Dealer required By Rule 17a-5(d)(4) of the Securities and Exchange Commission	13

**WILSON
MARKLE
STUCKEY
HARDESTY
& BOTT LLP**

CERTIFIED PUBLIC
ACCOUNTANTS

DONALD WILSON
ALAN MARKLE
CHARLES STUCKEY
DAVID HARDESTY
DAVID BOTT
DAVID BAILEY
MICHAEL SMITH

Report of Independent Registered Public Accounting Firm

To the Member of MVP American Securities

We have audited the accompanying statement of financial condition of MVP American Securities (the Company) as of December 31, 2014, and the related statements of operations, changes in member's equity and cash flows for the year then ended. The financial statements are the responsibility of the management of the Company. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2014, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

The Supplemental Information Required by Rule 17a-5 under the Securities Exchange Act of 1934, as listed in the table of contents (supplemental information) has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The supplemental information is the responsibility of the management of the Company. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with 17 CFR §240.17a-5. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Wilson Markle Stuckey Hardesty & Bott
Wilson Markle Stuckey Hardesty & Bott, LLP
Larkspur, CA
February 10, 2015

ONE HUNDRED ONE
LARKSPUR LANDING CIR
SUITE TWO HUNDRED
LARKSPUR CA 94939
P. 415.925.1120
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MVP AMERICAN SECURITIES
STATEMENT OF FINANCIAL CONDITION
DECEMBER 31, 2014

ASSETS

Current assets	
Cash	\$ 70,450
Prepaid expenses	<u>26,768</u>
Total current assets	97,218
Furniture and equipment, net	<u>1,731</u>
Total assets	<u>\$ 98,949</u>

LIABILITIES AND MEMBER'S EQUITY

Current liabilities	
Accounts payable	\$ 3,809
Accrued liabilities	13,234
Due to related party	<u>8,524</u>
Total current liabilities	25,567
Total liabilities	25,567
Commitments and contingencies	-
Member's equity	<u>73,382</u>
Total liabilities and member's equity	<u>\$ 98,949</u>

See accompanying notes.

MVP AMERICAN SECURITIES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

Revenues		
Commissions and fees	\$	6,147
Expenses		
Commissions		25,177
Employee compensation		94,818
Payroll taxes		11,001
Employee benefits		6,864
Rent		61,067
Insurance		30,344
Advertising		2,125
Professional fees		44,115
Regulatory and filing fees		13,871
Depreciation		1,259
Other expenses		14,724
Total expenses		<u>305,365</u>
Net loss	\$	<u>(299,218)</u>

See accompanying notes.

MVP AMERICAN SECURITIES
STATEMENT OF CHANGES IN MEMBER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014

Balance at January 1, 2014	\$	60,350
Contributions from member		312,250
Net loss		<u>(299,218)</u>
Balance at December 31, 2014	\$	<u>73,382</u>

See accompanying notes.

MVP AMERICAN SECURITIES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

Cashflows from operating activities	
Net loss	(299,218)
Adjustments to reconcile net loss to net cash used by operating activities	
Depreciation	1,259
Change in operating assets and liabilities:	
Change in prepaid expenses	1,227
Change in accounts payable	(2,484)
Change in accrued liabilities	8,782
Change in due to related party	8,524
Net cash used by operating activities	<u>(281,910)</u>
 Cash flows from financing activities	
Capital contributions	<u>312,250</u>
Net cash provided by financing activities	312,250
 Net increase in cash	30,340
 Cash, beginning of year	<u>40,110</u>
 Cash, end of year	<u><u>70,450</u></u>

See accompanying notes.

MVP American Securities
Notes to Financial Statements
December 31, 2014

Note A -- Organization

General

Ashton Garnett Securities, LLC dba MVP American Securities (the Company) is a limited liability company formed in March 2009 under the laws of the State of Washington. The Company is registered as broker-dealer with the Securities Exchange Commission and is a member of the Financial Industry Regulatory Authority.

The Company is wholly owned by MS MVP Holdings.

During the year ended December 31, 2014, the Company operated from Las Vegas.

The Company earns commission revenues primarily from the sale of REIT and insurance products.

The Company does not carry or clear customer accounts. Accordingly, the Company claims exemption from Securities Exchange Commission Rule 15c3-3 because it does not carry customer funds or handle customer securities.

Fiscal year

The Company changed from a fiscal year ending March to a calendar year effective with the year ended December 31, 2013.

Note B --Summary of Significant Accounting Policies

Basis of presentation

The Company maintains its books and prepares its financial statements on the accrual basis of accounting. Revenues, related expenses and commissions receivable and payable are recorded on a trade date basis. Investment advisory fees are recognized over the term of the contract. Consulting fees are recognized as the services are performed. Expenses are recorded when the obligation is incurred.

Cash

Cash includes interest bearing and non-interest bearing bank deposits, money market accounts, and short-term instruments with a liquidation provision of three months or less. Receivables from brokers and dealers represent cash deposits held by the Company's clearing firm and are treated as cash equivalents in the Company's statements of financial condition and cash flows (none at December 31, 2014).

Revenue recognition

Revenues from advisory services, commissions, placement, and underwriting fees are recorded when earned. Earned but unpaid revenue is accounted for as accounts receivable or accrued revenue until such time cash payments are received.

MVP American Securities
Notes to Financial Statements
December 31, 2014

Note B – Summary of Significant Accounting Policies (continued)

Allowance for uncollectible accounts receivable

The Company uses the allowance method to account for uncollectible accounts receivable. Under this method, the Company reviews all receivables for any problems with collection. If the Company feels that there may be a problem with collections, an allowance is provided for the receivable. When attempts to collect a specific receivable or unsuccessful, the amount is considered uncollectible and is written off against the allowance. At December 31, 2014 the Company had no accounts receivable and, accordingly, determined that an allowance for doubtful accounts was not necessary.

Income taxes

The Company has elected to be taxed in a manner similar to the taxation of a partnership. The Company is not subject to federal or state taxes on income. Instead, the member includes its share of the Company's taxable income or loss in its income tax returns.

The Company follows accounting principles generally accepted in the United States related to the accounting for uncertainty in income taxes. Adoption of the provisions did not have a material impact on the Company's liability for unrecognized tax benefits. Management believes that the Company has adequately addressed all tax positions and that there are no unrecorded tax liabilities. Tax years 2011 to 2014 are open for examination by the Internal Revenue Service and years 2010 to 2014 by the California Franchise Tax Board.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make certain estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. The Company is subject to uncertainty of future events, economic, environmental and political factors, and changes in the Company's business environment; therefore, actual results could differ from these estimates. Accordingly, accounting estimates used in the preparation of the Company's financial statements will change as new events occur, more experience is acquired, as additional information is obtained, and as the Company's operating environment changes. Changes are made in estimates as circumstances warrant. Such changes in estimates and refinement of estimation methodologies are reflected in the statements.

Property and Equipment

Property and equipment are stated at cost. Depreciation and amortization are computed using the straight-line method over the following estimated useful lives:

	<u>Useful Lives</u>
Automobiles	5 years
Computers and electronics	5 years
Furniture and equipment	7 years
Leasehold improvements	7 years
Signage	7 years

Normal repairs, maintenance and minor replacements, which do not improve or extend the lives of the respective assets, are charged to expense as incurred. Upon retirement or sale, the cost of assets disposed of and the related accumulated depreciation are removed from the property and equipment in the year of disposition, and the resulting gain or loss is included in operations.

MVP American Securities
Notes to Financial Statements
December 31, 2014

Note B – Summary of Significant Accounting Policies (continued)

Advertising costs

Costs incurred for producing and communicating advertising are expensed when incurred.

Estimated fair value of financial instruments

Management estimates that the aggregate net fair value of financial instruments recognized on the statements of financial condition (including receivables, payables and accrued expenses) approximates their carrying value, as such financial instruments are short-term in nature, bear interest at current market rates or are subject to repricing.

Recent accounting pronouncements

There have been no recent accounting pronouncements or changes in accounting pronouncements that impacted the year ended December 31, 2014, or which are expected to impact future periods.

Note C – Prepaid expenses

Prepaid expenses consist of \$22,794 of FINRA 2015 renewal fees and prepaid insurance premiums of \$3,974.

Note D – Property and Equipment

Property and equipment at December 31, 2014 consist of the following:

Equipment and computers	\$	8,290
Less: Accumulated depreciation		<u>(6,559)</u>
	\$	<u>1,731</u>

Note E – Transactions with affiliates

The Company shares office space and receives certain office and administrative services provided by its member or affiliates of its member. For the year ended December 31, 2014, the Company reimbursed its member and any affiliates for all significant shared costs.

Substantially the majority of revenues in the accompanying statement of operations were received from an affiliated company.

As of December 31, 2014, the Company owed MVP Realty Advisors, an affiliate, \$8,524 related to legal expenses.

MVP American Securities
Notes to Financial Statements
December 31, 2014

Note F – Commitments

The Company leases office space under operating lease arrangements expiring at various times between 2015 and 2017. Certain leases name an affiliated company as the tenant. At December 31, 2014, remaining lease commitments are as follows:

2015	\$	185,705
2016	\$	154,199
2017	\$	36,636

Rent expense for the year ended December 31, 2014 was \$61,067.

Note G – Net capital requirement

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (Rule 15c3-1), which requires the maintenance of a minimum net capital, as defined, and a ratio of aggregate indebtedness to net capital not exceeding 15 to 1. At December 31, 2014 the Company had a net capital of \$44,883, which exceeded its required net capital by \$39,883, and the ratio of aggregate indebtedness to net capital was .57 to 1.

Note H – Concentrations

During the year ended December 31, 2014, commissions from the sale of one security amounted to 90 percent of total revenues.

Note I – Subsequent events

Management evaluated subsequent events through February 10, 2015, the date the financial statements were available for issuance, and determined that no events have occurred that would require adjustment to or disclosure in the financial statements.

**Supplement Information
Pursuant to Rule 17a-5 of the
Securities Exchange Act of 1934**

MVP American Securities
Computation of Net Capital Under Rule 15c3-1
Of the Securities and Exchange Commission
December 31, 2014

Net Capital	
Total member's equity	\$ 73,382
Subordinated liabilities	--
Non allowable assets	<u>\$ (28,499)</u>
Net Capital	<u>\$ 44,883</u>
Total Aggregate Indebtedness	<u>\$ 25,567</u>
Computation of Basic Net Capital Requirement	
Minimum net capital required	
(6-2/3% of total aggregate indebtedness)	<u>\$ 1,704</u>
Minimum dollar net capital requirement of reporting broker	<u>\$ 5,000</u>
Net capital requirement	<u>\$ 5,000</u>
Excess net capital	<u>\$ 39,883</u>
Excess net capital at 1000%	
(Net capital less 10% of aggregate indebtedness or	
or 120% of required net capital)	<u>\$ 38,883</u>
Ratio of aggregate indebtedness to net capital	0.057 to 1

MVP American Securities
Reconciliation Pursuant to Rule 17a-5(d)(2)(iii)
As of December 31, 2014

Reconciliation with Company's Computation
(Included in Part IIA of Form X-17A-5 as of December 31, 2014)

There is no material difference between this net capital computation and the corresponding computation included in the Company's unaudited Part IIA FOCUS Report filing.

MVP American Securities
Computation for Determination of Reserve Requirements
Under Rule 15c-3 of the Securities and Exchange Commission
December 31, 2014

The Company is exempt from the provisions of Rule 15c3-3 under the Securities and Exchange Act of 1934, in that the Company's activities are limited to those set forth in the conditions for exemption appearing in paragraph (k)(2)(i) of Rule 15c3-3.

MVP American Securities
Information Relating to Possession or Control Requirements
Under Rule 15c3-3 of the Securities and Exchange Commission
December 31, 2014

A supplementary report pursuant to Rule 17s-5(d)(4) and the information relating to possession or control requirement under Rule 15c3-3 are not required under Rule 17a-5(e)(1)(i)(A) and Rule 15c3-3(k), respectively.

Assertions of Exemption of a Non-Carrying Broker or Dealer required by
Rule 17a-5(d)(4) of the Securities and Exchange Commission

January 27, 2015

Wilson Markle Stuckey Hardesty & Bott, LLP
101 Larkspur Landing Circle
Suite 200
Larkspur, CA 94939

MVP American Securities (the Company) is a limited broker-dealer, offering investment banking services. The Company does not directly handle customer funds or securities or any other duties associated with a clearing broker or dealer. The Company is registered with the U.S. Securities and Exchange Commission (SEC) in the event a transaction with a public entity requires a broker-dealer to hold credentials with the SEC.

In accordance with Rule 17a-5 of §240 of the Securities and Exchange Act of 1934, the Company performs an annual audit and files "Report pursuant to rule 17a-5 under the securities exchange act of 1934" with the SEC. On that report the Company claims exemption to Rule 15c3-3 based on exemption k (2) (i), which is noted below.

(k) Exemptions.

(2) The provisions of this section shall not be applicable to a broker or dealer:

(i) Who, carries no margin accounts, promptly transmits all customer funds and delivers all securities received in connection with his activities as a broker or dealer, does not otherwise hold funds or securities for, or owe money or securities to, customers and effectuates all financial transactions between the broker or dealer and his customers through one or more bank accounts each to be designated as "Special Account for the Exclusive Benefit of Customers of Berman Capital, LLC".

The nature of the business of the Company qualifies the firm for this exemption. Further, management has evaluated transactions executed for the year and has verified that no customer funds have been received or distributed for securities transactions or for customer accounts and the Company does not maintain customer accounts. Therefore, the Company has met the identified exemption provisions throughout the recent fiscal year end without exception.

Sincerely,



Michael Shustek
Managing Member

**WILSON
MARKLE
STUCKEY
HARDESTY
& BOTT LLP**

CERTIFIED PUBLIC
ACCOUNTANTS

DONALD WILSON
ALAN MARKLE
CHARLES STUCKEY
DAVID HARDESTY
DAVID BOTT
DAVID BAILEY
MICHAEL SMITH

**Report on Assertions of Exemption of a Non-Carrying Broker or Dealer
Required by Rule 17a-5(d)(4) of the Securities and Exchange
Commission**

Report of Independent Registered Public Accounting Firm

To the Member of MVP American Securities

We have reviewed management's statements, included in the accompanying Assertions of Exemption of a Non-Carrying Broker or Dealer Required by Rule 17a-5(d)(4) of the Securities and Exchange Commission (Report), in which MVP American Securities (the Company) identified the following provisions of 17 CFR §15c3-3(k) under which it claimed an exemption from 17 CFR §240.15c3-3: (2)(i) (exemption provisions) and the Company stated that it met the identified exemption provisions throughout the most recent fiscal year without exception. The management of the Company 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 the compliance by the Company 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 the statements of management. 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.

Wilson Markle Stuckey Hardesty & Bott

Wilson Markle Stuckey Hardesty & Bott, LLP
Larkspur, CA
February 10, 2015