

SEC



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MISSION

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

SEC
 Mail Processing
 Section

MAR 02 2015

SEC FILE NUMBER
8-66436

FACING PAGE Washington DC

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 01/01/14 AND ENDING 12/31/14
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: MJA Capital, LLC

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
32129 Lindero Canyon Rd., # 204
(No. and Street)

Westlake Village CA 91361
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Jodi Wicks (818) 707-8319
(Area Code - Telephone Number)

OFFICIAL USE ONLY
FIRM I.D. NO.

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*
Holthaus Carlin + Van Trigt
(Name - if individual, state last, first, middle name)

11444 W. Olympic Blvd., 11th Floor, West Los Angeles, CA 90064
(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)

SEC 1410 (06-02)

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.

DP 3/10/15

OATH OR AFFIRMATION

I, Thomas J. Murphy, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of M+A Capital, LLC, as of December 31, 20 14, 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]
Signature
Managing Director
Title

Notary Public

SEE CALIFORNIA
ACK FORM
ATTACHED FS

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).

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Los Angeles

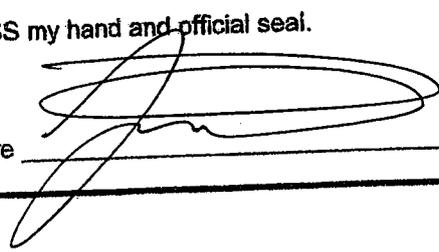
On February 25, 2015 before me, Francisco Javier Sanchez-Notary Public
(insert name and title of the officer)

personally appeared Thomas J. Murphy
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

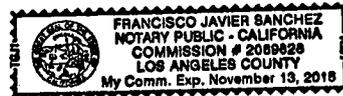
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature



(Seal)



M&A CAPITAL, LLC
(A CALIFORNIA LIMITED LIABILITY COMPANY)
STATEMENT OF FINANCIAL CONDITION
DECEMBER 31, 2014

ASSETS

Current assets:	
Cash and cash equivalents	\$ 559,121
Accounts and other receivables	55,282
Other receivables - State LLC fee overpayment	<u>9,290</u>
Total current assets	<u>623,693</u>
Property, at cost:	
Computer equipment	88,741
Furniture	34,159
Leasehold improvements	<u>6,245</u>
Total property, at cost	129,145
Less: accumulated depreciation	<u>(101,806)</u>
Property, net	<u>27,339</u>
Other assets:	
Deposit	<u>3,809</u>
Total other assets	<u>3,809</u>
Total assets	<u><u>\$ 654,841</u></u>

LIABILITIES AND MEMBERS' EQUITY

Current liabilities:	
Employee reimbursements payable	\$ 19,140
Total current liabilities	<u>19,140</u>
Commitments and contingencies (see Notes)	
Members' equity	<u>635,701</u>
Total liabilities and members' equity	<u><u>\$ 654,841</u></u>

See accompanying notes to financial statements.

M&A CAPITAL
INVESTMENT BANKERS

M&A Capital, LLC
32129 Lindero Canyon Rd. • Suite 204 • Westlake Village, CA 91361
818.707.8300 • Fax 818.707.8320 • www.MandAcap.com

February 25, 2015

SEC Headquarters
Mail Stop 8031
100 F Street, NE
Washington, DC 20549

SEC
Mail Processing
Section
MAR 02 2015
Washington DC
404

Re : 2014 Audited Financial Statements
SEC 8-66436
CRD #131286

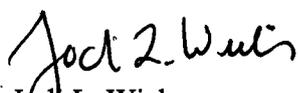
To whom it may concern,

Enclosed please find 2 copies of the following 2014 Audited Financial Statements :

1. Full Long Form Audited Financial Statements including Agreed Upon Procedures Report
2. Short-Form Audited Financial Statements

If you need anything further, please contact me at (818) 707-8319.

Regards,



Jodi L. Wicks
Financial Operations Consultant

Enc.