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

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

A. REGISTRANT IDENTIFICATION

NAME OF BROKER - DEALER:

Hunnicut & Co., LLC

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

110 East 59th Street, 32nd Floor

(No. and Street)

New York

(City)

NY

(State)

10022

(Zip Code)

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

William Hunnicutt

(212) 752-0200

(Area Code - Telephone No.)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

VB&T Certified Public Accountants, PLLC

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

250 West 57TH Street, Suite 1632

(Address)

New York (City)

New York (State)

10107 (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).

KW 3/11

OATH OR AFFIRMATION

I, William Hunnicutt, Member, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statements and supporting schedules pertaining to the firm of Hunnicutt & Co., LLC. (Company), 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:

JAIME A. BOJAS
 Commissioner of Deeds, City of New York
 No. 4-6410
 Certificate Filed In New York County
 Commission Expires *9/1/16*

William Hunnicutt
 William Hunnicutt, Member

Sworn and subscribed to before me this 24th day of February, 2015.

	Report of Independent Registered Public Accounting Firm.	1
(x)	(a) Facing page.	
(x)	(b) Balance Sheet.	2
(x)	(c) Statement of Operations.	3
(x)	(d) Statement of Cash Flows.	4
(x)	(e) Statement of Changes in Stockholder's Equity.	5
()	(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors. (not applicable).	
(x)	Notes to Financial Statements.	6-7
(x)	(g) Computation of Net Capital	8
()	(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. (not applicable)	
()	(j) A Reconciliation, including appropriate explanations 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 (not required).	
()	(k) A Reconciliation Between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation. (not applicable)	
(x)	(l) An Oath or Affirmation.	
()	(m) A Copy of the SIPC Supplemental Report (not required).	
()	(n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.	
(x)	(o) Review report on management's assertion letter regarding (k)(2)(i) exemption.	9
(x)	(p) Management's assertion letter regarding (k)(2)(i) exemption.	10

VB&T

Certified Public Accountants, PLLC

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members of
Hunnicut & Co., LLC

We have audited the accompanying financial statements of Hunnicutt & Co., LLC, (the "Company") (a New York company), which comprise the statement of financial condition as of December 31, 2014, and the related statements of income, changes in members' equity, and cash flows for the year then ended that are filed pursuant to Rule 17a-5 under the Securities Exchange Act of 1934, and the related notes to the financial statements and supplemental information. The company's management is responsible for these financial statements. Our responsibility is to express an opinion on these 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. The company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 condition of Hunnicutt & Co., LLC as of December 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Schedule I has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. This supplemental information is the responsibility of the Company's management. 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 Rule 17a-5 of the Securities Exchange Act of 1934. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

VB&T CERTIFIED PUBLIC ACCOUNTANTS, PLLC

New York, NY
February 22, 2015

**Registered with the Public Company Accounting Oversight Board
Member of the American Institute of Certified Public Accountants**

HUNNICUTT & CO., LLC
BALANCE SHEET
DECEMBER 31, 2014

ASSETS

Cash and cash equivalents	\$ 20,764
Accounts receivable	<u>14,570</u>
Total Assets	<u><u>\$ 35,334</u></u>

LIABILITIES AND MEMBER'S EQUITY

Accounts payable and accrued expenses	\$ 11,905
Total Liabilities	<u>11,905</u>
Contingencies	-
Member's equity	<u>23,429</u>
Total Liabilities and Member's Equity	<u><u>\$ 35,334</u></u>

The accompanying notes are an integral part of these financial statements.

HUNNICUTT & CO., LLC
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

Revenues:	
Fee income	\$ 346,963
Dividends	<u>10</u>
Total Revenues	<u>346,973</u>
Expenses:	
Travel and entertainment	69,665
Professional fee	12,878
Rent	43,800
Office salaries and payroll tax	8,136
NYC Tax	9,900
Auto expense	7,763
Telephone	5,773
Office	31,311
Insurance	11,860
Contribution	6,250
Regulatory fees	<u>4,754</u>
Total Expenses	<u>212,090</u>
Net Income	<u><u>\$ 134,883</u></u>

The accompanying notes are an integral part of these financial statements.

HUNNICUTT & CO., LLC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

Cash Flows From Operating Activities:	
Net Income	\$ 134,883
Adjustment to reconcile net income to net cash provided by operating activities:	
(Increase) in accounts receivable	(14,570)
Increase in accounts payable and accrued expenses	<u>(13,275)</u>
Net Cash Provided By Operating Activities	<u>107,038</u>
Cash Flows From Investing Activities: -	
Cash Flows From Financing Activities:	
Member's distributions	<u>(208,908)</u>
Net Cash (Used) By Financing Activities:	(208,908)
Net (Decrease) In Cash	(101,870)
Cash and cash equivalents at beginning of the year	<u>122,634</u>
Cash and cash equivalents at end of the year	<u><u>\$ 20,764</u></u>

The accompanying notes are an integral part of these financial statements.

HUNNICUTT & CO., LLC
STATEMENT OF CHANGES IN MEMBER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Total Member's</u>
Balance, January 1, 2014	\$ 97,454
Member's distribution	(208,908)
Net Income	<u>134,883</u>
Balance, December 31, 2014	<u><u>\$ 23,429</u></u>

The accompanying notes are an integral part of these financial statements.

HUNNICUTT & CO., LLC
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

1. ORGANIZATION AND NATURE OF BUSINESS

Hunnicut & Co., LLC the (“Company”) is a registered broker-dealer in securities transactions under the provisions of the Securities Exchange Act of 1934 and is a member of the Financial Industry Regulatory Authority Inc. (FINRA) and the Securities Investor Protection Corporation.

The Company acts as a broker-dealer and is exempt from Securities and Exchange Commission Rule 15c3-3 under paragraph (k)(2)(i).

2. SIGNIFICANT ACCOUNTING POLICIES

ACCRUAL BASIS OF ACCOUNTING

The Company’s financial statements are prepared using the accrual method of accounting. The Company’s year end is December 31.

INCOME TAXES

The Company is a limited liability Company taxed as a partnership and the accompanying financial statements do not include any provision for federal or state income taxes. The Company is responsible for a local unincorporated business tax on income, which is calculated at the statutory rate.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. NET CAPITAL

The Company is a member of the FINRA and subject to the Securities and Exchange Commission's Uniform Net Capital Rule (Rule 15c3-1), which requires the maintenance of minimum net capital of \$5,000, and requires that the ratio of aggregate indebtedness to net capital, both as defined, not exceed 15 to 1. At December 31, 2014 the Company had net capital of \$8,859, which was \$3,859 in excess of the FINRA minimum capital requirement.

HUNNICUTT & CO., LLC
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

4. LEASE

The Company rents office space at 110 East 59th Street in New York City on a month-to-month basis. The Company's rent expense for the year ending December 31, 2014 was \$43,800.

5. SIPC RECONCILIATION REQUIREMENT

SEA Rule 17a-5(e)(4) requires a registered broker-dealer to file a supplemental report which includes procedures related to broker-dealers SIPC annual general assessment reconciliation or exclusion from membership forms. In circumstances where the broker-dealer reports \$500,000 or less in gross revenue they are not required to file supplemental SIPC report. The Company is exempt from filing the supplemental report under SEA Rule 17a-5(e)(4) because it is reporting less than \$500,000 in gross revenue.

6. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through February 22, 2015, the date on which these financial statements were available to be issued. The Company did not identify any material subsequent events requiring adjustment to or disclosure in its financial statements.

HUNNICUTT & CO., LLC
COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1 OF THE
SECURITIES AND EXCHANGE COMMISSION
DECEMBER 31, 2014

NET CAPITAL:	
Total member's equity	\$ 23,429
Deductions and/or charges:	
Non-allowable assets:	<u>(14,570)</u>
Net capital before haircuts on securities positions	<u>8,859</u>
Haircuts on securities positions	<u>-</u>
Undue concentration	<u>-</u>
Net Capital	<u><u>8,859</u></u>
AGGREGATE INDEBTEDNESS:	
Items included in the statement of financial condition:	
Accounts payable and accrued expenses	<u>\$ 11,905</u>
COMPUTATION OF BASIC NET CAPITAL REQUIREMENT:	
Minimum net capital required (6-2/3% of aggregate indebtedness)	<u>\$ 794</u>
Minimum net capital required	<u>\$ 5,000</u>
Excess net capital	<u>\$ 3,859</u>
Net capital less greater of 10% of total AI or 120% of min. net capital	<u>\$ 2,859</u>
Percentage of aggregate indebtedness to net capital is	<u>134%</u>

The above computation does not differ materially from the December 31, 2014 computation of net capital filed electronically by the Company on FOCUS Form X-17A-5 Part IIA.

See Independent Auditors' Report.

VB&T

Certified Public Accountants, PLLC

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REVIEW REPORT ON MANAGEMENT'S ASSERTION LETTER

To the Members of
Hunnicut & Co., LLC

We have reviewed management's statements, included in the accompanying management assertion letter, in which (1) Hunnicutt & Co., LLC (the "Company") identified the following provisions of 17 C.F.R. §240.15c3-3(k) under which the Company claimed an exemption from 17 C.F.R. §240.15c3-3: paragraph (k)(2)(i) (the "exemption provisions") and (2) the Company stated that Hunnicutt & Co., LLC met the identified exemption provisions throughout the most recent fiscal year without exception. The Company'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 the Company'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.

VB&T CERTIFIED PUBLIC ACCOUNTANTS, PLLC

New York, NY
February 22, 2015

**Registered with the Public Company Accounting Oversight Board
Member of the American Institute of Certified Public Accountants**

110 East 59th Street
32nd Floor
New York, NY 10022
Tel: 212-752-0200
www.hunnicutco.com

Member FINRA

William Hunnicutt
President

Hunnicut & Co. LLC

Assertions Regarding Exemption Provisions

We, as members of management of Hunnicutt & Co., LLC ("the Company"), are responsible for compliance with the annual reporting requirements under Rule 17a-5 of the Securities Exchange Act of 1934. Those requirements compel a broker or dealer to file annual reports with the Securities Exchange Commission (SEC) and the broker or dealer's designated examining authority (DEA). One of the reports to be included in the annual filing is an exemption report prepared by an independent public accountant based upon a review of assertions provided by the broker or dealer. Pursuant to that requirement, the management of the Company hereby makes the following assertions:

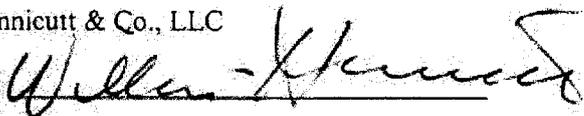
Identified Exemption Provision:

The Company claims exemption from the custody and reserve provisions of Rule 15c3-3 by operating under the exemption provided by Rule 15c3-3, Paragraph (k)(2)(i).

Statement Regarding Meeting Exemption Provision:

The Company met the identified exemption provision without exception throughout the period ending January 1, 2014 through December 31, 2014.

Hunnicut & Co., LLC

By: 

Bill Hunnicutt, Member

February 12, 2015