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

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

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Washington DC
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SEC FILE NUMBER
8-14884

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**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: Tier One Partners, Inc.

OFFICIAL USE ONLY
FIRM I.D. NO.

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

2227 Donato Drive

(No. and Street)

Belleair Beach, FL 33786

(City)

(State)

(Zip Code)

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

Timothy A. Anonick (804) 873-2000

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Edward Richardson, Jr. CPA

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

15565 Northland Drive, Suite 508 Southfield, MI 48075

(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

[Empty box 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)

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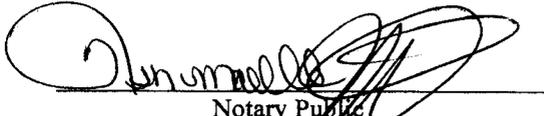
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OATH OR AFFIRMATION

I, Timothy A. Anonick, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Tier One Partners, Inc., 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:


Signature

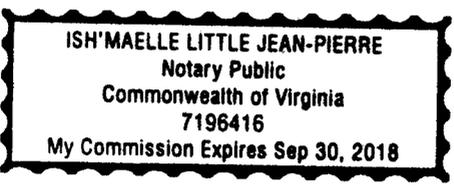
President
Title


Notary Public

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).



Tier One Partners, Inc.

**Financial Statements and Supplemental
Schedules Required by the
Securities and Exchange Commission**

**For the Year Ended December 31, 2014
(With Independent Auditor's Report Thereon)
and
Supplemental Report on Internal Control**

December 31, 2014

Edward Richardson Jr., CPA
15565 Northland Dr W Ste 508
Southfield, MI 48075
248-559-4514

Independent Auditor's Report

Board of Directors
Tier One Partners, Inc.
2500 Lander CT
Midlothian, VA 23113-6732

Report on the Financial Statements

I have audited the accompanying statement of financial condition of Tier One Partners, Inc. as of December 31, 2014 and the related statements of income, changes in stockholder's equity, changes in liabilities to claims of general creditors, and cash flows for the year ended. These financial statements are the responsibility of Tier One Partners, Inc. management. My responsibility is to express an opinion on these financial statements based on my audit.

Auditor's Responsibility

I conducted this audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that I 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. I believe that my audit provide a reasonable basis for my opinion.

Opinion

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

Other Matters

The Net Capital Computation has been subjected to audit procedures performed with audit of Tier One Partners, Inc. financial statements. The Net Capital Computation is the responsibility of Tier One Partners, Inc. 's management. My audit procedures included determining whether the Net Capital Computation 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 Net Capital Computation. In forming my opinion on the Net Capital Computation, I evaluated whether the Net Capital Computation, including its form and content is presented in conformity 17 C.F.R. § 240 17a-5. In my opinion, the Net Capital Computation is fairly stated, in all

material respects, in relation to the financial statements as a whole.

Edward Richardson Jr. CPA

Edward Richardson Jr., CPA
Southfield, MI. 48075
February 16, 2015

Tier One Partners, Inc.
STATEMENT OF FINANCIAL CONDITION
As of December 31, 2014

ASSETS

CURRENT ASSETS

Cash in Bank	\$ 6,962.69
Prepaid Expenses	<u>1,265.06</u>

Total Current Assets	<u>8,227.75</u>
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PROPERTY AND EQUIPMENT

Organization Costs	<u>68,666.42</u>
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Net Property and Equipment	<u>68,666.42</u>
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TOTAL ASSETS	<u>\$ 76,894.17</u>
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The footnotes are an integral part of the financial statements.

Tier One Partners, Inc.
STATEMENT OF FINANCIAL CONDITION
As of December 31, 2014

LIABILITIES AND STOCKHOLDER'S EQUITY

CURRENT LIABILITIES	
Accounts Payable	\$ <u>670.00</u>
Total Current Liabilities	<u>670.00</u>
LONG-TERM LIABILITIES	
Total Liabilities	<u>670.00</u>
STOCKHOLDERS' EQUITY	
Capital Stock, par value, \$1 per share, 100,000 share authorized, 1,000 shares issued and outstanding	1,088.60
Paid in Excess	65,923.00
Retained Earnings	<u>9,212.57</u>
Total Stockholders' Equity	<u>76,224.17</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 76,894.17</u>

The footnotes are an integral part of the financial statements.

Tier One Partners, Inc.
STATEMENT OF INCOME

12 Months Ended
December 31, 2014

Revenues	
Commissions Earned	\$ 79,916.71
Other Income	41,169.67
Total Revenues	<u>121,086.38</u>
Operating Expenses	
Floor brokerage, exchange, and c	2,339.92
Communications and data proces	1,813.88
Other expenses	11,980.33
Total Operating Expenses	<u>16,134.13</u>
Operating Income (Loss)	<u>104,952.25</u>
Other Income (Expense)	
Income Tax Expense	<u>(16,570.00)</u>
Total Other Income (Loss)	<u>(16,570.00)</u>
Net Income (Loss)	<u>\$ 88,382.25</u>

The footnotes are an integral part of the financial statements.

Tier One Partners, Inc.
STATEMENT OF RETAINED EARNINGS

	12 Months Ended December 31, 2014
Beginning of Period	\$ (79,170.08)
Plus: Net Income	\$ 88,382.25
Plus: Prior Period Adjustment	\$ 0.40
Less: Dividends Paid	<u>0.00</u>
RETAINED EARNINGS END OF PERIOD	<u>\$ 9,212.57</u>

The footnotes are an integral part of the financial statements.

Tier One Partners, Inc.
STATEMENT OF CASH FLOWS
For the 12 months Ended December 31, 2014

	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Net Income (Loss)	\$ 88,382.25
Adjustments to reconcile Net Income (Loss) to net Cash provided by (used in) operating activities:	
Depreciation and Amortization	8,000.04
Losses (Gains) on sales of Fixed Assets	0.00
Decrease (Increase) in Operating Assets:	
Other	16,053.88
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	670.00
Accrued Liabilities	0.00
Total Adjustments	<u>24,723.92</u>
Net Cash Provided By (Used in) Operating Activities	113,106.17
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds From Sale of Fixed Assets	<u>0.00</u>
Net Cash Provided By (Used In) Investing Activities	0.00
CASH FLOWS FROM FINANCING ACTIVITIES	
Capital Contributions	2,800.00
Proceeds From Sale of Stock	0.00
Treasury Stock	<u>(116,000.00)</u>
Net Cash Provided By (Used In) Financing Activities	<u>(113,400.00)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(293.83)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>7,256.52</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 6,962.69</u>

The footnotes are an integral part of the financial statements.

**TIER ONE PARTNERS
STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Common Stock		Paid-in Capital		Treasury Stock		Retained Earnings	Total Stockholder's Equity
	Shares	Amount	Shares	Amount	Shares	Amount	Amount	Amount
Balance at January 1, 2014	9,970	\$ 997	-	\$ 179,415	-	\$ -	\$ (79,170)	\$ 101,242
Net Income	-	-	-	-	-	-	88,382	88,382
Capital Transactions	916	92	-	(113,492)	-	-	-	(113,400)
Dividends paid	-	-	-	-	-	-	-	-
Balance at December 31, 2014	<u>\$ 10,886</u>	<u>\$ 1,089</u>	<u>\$ -</u>	<u>\$ 65,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,212</u>	<u>\$ 76,224</u>

The footnotes are an integral part of the financial statements.

TIER ONE PARTNERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

NOTE A – SUMMARY OF ACCOUNTING POLICIES

Accounting principles followed by the Company and the methods of applying those principles which materially affect the determination of financial position, results of operation and cash flows are summarized below:

Organization

Tier One Partners, Inc. (the Company) is incorporated in the State of Florida. The Company has adopted a calendar year.

Description of Business

The Company, located in Belleaire Beach, Florida is a broker and dealer in securities registered with the Securities and Exchange Commission ("SEC") and is a member of FINRA. The Company operates under SEC Rule 15c3-3(k)(2)(i).

Basis of Accounting

The financial statements of the Company have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

The Company considers as cash all short-term investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable – Recognition of Bad Debt

The Corporation considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Revenue Recognition

Commission revenues are recorded by the Company when the service is rendered.

Depreciation

Depreciation is calculated using the and straight line methods.

See accountant's audit report

TIER ONE PARTNERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

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 disclosure of contingent 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.

Fair Value of Financial Instruments

Financial instruments that are subject to fair value disclosure requirements are carried in the financial statements at amount that approximate fair value and include cash and cash equivalents. Fair values are based on quoted market prices and assumptions concerning the amount and timing of estimated future cash flows and assumed discount rates reflecting varying degrees of perceived risk.

Comprehensive Income

Statement of Financial Accounting Standards (SFAS) No. 130, Reporting Comprehensive Income, establishes requirements for disclosure of Comprehensive Income that includes certain items previously not included in the statement of income, including unrealized gains and losses on available-for-sales securities and foreign currency translation adjustment among others. During the year ended December 31, 2014, the Company did not have any components of Comprehensive Income to report.

Concentrations

The Company has revenue concentrations; the company recognizes revenue when the service is rendered.

NOTE B – NET CAPITAL REQUIREMENTS

Pursuant to the net capital provisions of Rule 15c3-3 of the Securities and Exchange Act of 1934, the Company is required to maintain a minimum net capital, as defined under such provisions. Net capital and the related net capital ratio may fluctuate on a daily basis.

There were no material inadequacies in the amount reported as Net Capital in the audited Computation of Net Capital and the broker-dealer's corresponding Part IIA of the FOCUS report required under Rule 15c3-1.

NOTE C – POSSESSION OR CONTROL REQUIREMENTS

The Company does not have any possession or control of customer's funds or securities. There were no material inadequacies in the procedures followed in adhering to the exemptive provisions of SEC Rule 15c-3-3(k)(2)(ii) by promptly transmitting all customer funds or securities to the clearing broker who carries the customer accounts

See accountant's audit report

TIER ONE PARTNERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

NOTE D – DEPRECIATION

Depreciation expense was \$8,000.04 for the year December 31, 2014 and is included in the operating expenses in the accompanying statement of income.

NOTE E – SIPC RECONCILIATION

SEC Rule 17a-5(e)(4) requires a registered broker-dealer to file a supplemental report which includes procedures related to the 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 revenues, they are not required to file the supplemental SIPC report. The Company is exempt from filing the supplemental report under SEC Rule 17a-5(e)(4) because it is reporting less than \$500,000 in gross revenue.

NOTE F – COMMITMENTS AND CONTINGENCIES

Tier One Partners, Inc. does not have and never had any commitments, guarantees, or contingencies (arbitrations, lawsuits, claims, etc.) that may result in a loss or future obligation or that may be asserted against the firm at a future date.

NOTE G - SUBSEQUENT EVENT

The Company has evaluated events subsequent to the balance sheet date for items requiring recording or disclosure in the financial statements. The evaluation was performed through February 16, 2015, which is the date the financial statement were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements.

See accountant's audit report

Supplementary
Pursuant to rule 17a-5 of the
Securities and Exchange Act of 1934
As of and for the Year Ended December 31, 2014

See accountant's audit report

Tier One Partners, Inc.
Supplemental Schedules Required by Rule 17a-5
As of and for the year ended December 31, 2014

Computation of Net Capital

Total Stockholder's equity:		\$ 76,224.00
Nonallowable assets:		
Prepaid Expenses	1,265.00	
Property and equipment	68,666.00	
Accounts receivable – other	<u>0.00</u>	<u>(69,931.00)</u>
Other Charges		
Haircuts	0.00	
Undue Concentration	<u>0.00</u>	<u>(0.00)</u>
Net allowable capital		\$ 6,293.00

Computation of Basic Net Capital Requirement

Minimum net capital required as a percentage of aggregate indebtedness	<u>\$ 45.00</u>
Minimum dollar net capital requirement of reporting broker or dealer	<u>\$ 5,000.00</u>
Net capital requirement	<u>\$ 5,000.00</u>
Excess net capital	<u>\$ 1,293.00</u>

Computation of Aggregate Indebtedness

Total Aggregate Indebtedness	<u>\$ 670.00</u>
Percentage of aggregate indebtedness to net capital	<u>10.65%</u>

Reconciliation of the Computation of Net Capital Under Rule 15c3-1

Computation of Net Capital reported on FOCUS IIA as of December 31, 2014	\$ 6,293.00
Adjustments:	
Change in Equity (Adjustments)	(0.00)
Change in Non-Allowable Assets	(0.00)
Change in Haircuts	0.00
Change in Undue Concentration	<u>0.00</u>
NCC per Audit	<u>6,293.00</u>
Reconciled Difference	<u>\$ (0.00)</u>

See accountant's audit report

Tier One Partners, Inc.
Supplemental Schedules Required by Rule 17a-5
As of and for the year ended December 31, 2014

Exemptive Provisions Rule 15c3-3

The Company is exempt from Rule 15c3-3(k)(2)(i) because of Special Account maintained for the benefit of customers.

Statement of Changes in Liabilities Subordinated to the Claims of General Creditors

Balance of such claims at January 1, 2014	\$ -
Additions	-
Reductions	-
Balance of such claims at December 31, 2014	<u>\$ -</u>

See accountant's audit report

REPORT ON BROKER DEALER EXEMPTION

For the year ended December 31, 2014

See accountant's audit report

Edward Richardson, Jr., CPA
15565 Northland Suite 508 West
Southfield, MI. 48075

February 16, 2015

Board of Directors
Tier One Partners, Inc.
2227 Donato Dr.
Belleaire, FL 33786

I have reviewed management's statements, included in the accompanying Representation Letter of Exemptions in which (1) Tier One Partners, Inc., identified the following provisions of 17 C.F.R. § 15c3-3(k) under which Tier One Partners, Inc. claimed an exemption from 17 C.F.R. § 15c3-3(k)(2)(i), and (2) Tier One Partners, Inc. stated that Tier One Partners, Inc. met the identified exemption provisions throughout the most recent fiscal year without exception. Tier One Partners, Inc.'s management is responsible for compliance with the exemption provisions and its statements.

My 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 Tier One Partners, Inc. 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, I do not express such an opinion.

Based on my review, I'm 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.



Edward Richardson, Jr., CPA

Tier One Partners

February 16, 2015

Edward Richardson, Jr. CPA
15565 Northland Drive
Suite 508 West
Southfield, MI 48075

RE: Exemption Statement Rule 15c3-3 (k) (2) (i) for FYE December 31, 2014

Dear Mr. Richardson Jr.,

Please be advised that Tier One Partners, Inc. has complied with Exemption Rule 15c3-3 (k) (2) (i), for the period of January 1, 2014 through December 31, 2014. Tier One Partners, Inc. did not hold customer securities or funds at any time during this period and does business on a limited basis (merger advisory services and private placements). Tier One Partners, Inc.'s past business has been of similar nature and has complied to this exemption since it was purchased by its' current owners in July 2008.

Tim Anonick, president of Tier One Partners, Inc. has made available to Edward Richardson all records and information including all communications from regulatory agencies received through the date of this review December 31, 2014.

Tim Anonick has been responsible for compliance with the exemption provision throughout the fiscal year. Also, there were not any know events or other factors that might have affected Tier One Partners, Inc.'s compliance with this exemption.

If you would like additional information or have any questions, feel free to call me directly at (804) 873-2000.

Very truly yours,



Tim Anonick
President
Tier One Partners, Inc.

Tier One Partners
2227 Donato Dr. / Belleaire Beach, FL 33786
804.873.2000 / 804.641.8622