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

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Section

APR 11 2016

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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 1/1/2015 AND ENDING 12/31/2015
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: LAVECCHIACAPITAL, LLC
 ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
444 MANSFIELD AVENUE

OFFICIAL USE ONLY
FIRM I.D. NO.

DARIEN CT 06820
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
PAT LAVECCHIA 203-557-3950
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*
EDWARD RICHARDSON JR., CPA

15565 NORTHLAND DR., SUITE 508 WEST, 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

*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)

AKB

OATH OR AFFIRMATION

I, PAT LAVECCHIA, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of LAVECCHIA CAPITAL, LLC, as of DECEMBER 31, 20 15, 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

Naveshni Malhotra
Notary Public
Connecticut
My Commission Exp 06/30/2019

[Handwritten signature of Naveshni Malhotra]

Notary Public

[Handwritten signature]

Signature

MANAGING MEMBER

Title

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).

EDWARD RICHARDSON, JR., C.P.A.

CERTIFIED PUBLIC ACCOUNTANT
15565 Northland Drive, Suite 508 West
Southfield, Michigan 48075

MEMBER:

MICHIGAN ASSOCIATION OF CPAs
AMERICAN INSTITUTE OF CPAs

(248) 559-4514

Fax: (248) 559-0015

INDEPENDENT AUDITOR'S REPORT

To the Members of
LaVecchia Capital, LLC
4444 Mansfield Avenue
Darien, CT 06820

Report on the Financial Statement

I have audited the accompanying Statement of Financial Condition of LaVecchia Capital, LLC, as of December 31, 2015, filed pursuant to Rule 17a-5 under the Securities Exchange Act of 1934 and the related notes to the financial statements.

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statement in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on this financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risks assessments, the audit considers internal control relevant to the Company's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Edward Richardson Jr. CPA

Edward Richardson Jr., CPA
February 22, 2016

Financial Statements

LaVecchia Capital, LLC
Statement of Financial Condition
As of December 31, 2015

ASSETS

CURRENT ASSETS

Cash In Bank	<u>\$23,827.99</u>
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Total Current Assets	<u>\$23,827.99</u>
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PROPERTY AND EQUIPMENT

TOTAL ASSETS	<u>\$23,827.99</u>
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The footnotes are an integral part of the financial statements

LaVecchia Capital, LLC
Statement of Financial Condition
As of December 31, 2015

Liabilities and Members Equity

CURRENT LIABILITIES

Accounts Payable \$789.11

Total Current Liabilities \$789.11

LONG-TERM LIABILITIES

MEMBERS' EQUITY

Members' Equity \$23,038.88

Total Members Equity \$23,038.88

TOTAL LIABILITIES AND MEMBERS' EQUITY - \$23,827.99

The footnotes are an integral part of the financial statements.

LAVECCHIA CAPITAL, LLC
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

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

LaVecchia Capital, LLC (the Company) was organized in the State of Connecticut on November 18, 2008. The Company has adopted a calendar year.

Description of Business

The Company, located in Darien, CT,, 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), which provides an exemption for "Special Account for the Exclusive benefit of customers" maintained.

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 on the transaction date reported by the escrow agent firm through submitted closing agreements.

LAVECCHIA CAPITAL, LLC
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

Fair Value of Financial Instruments

Financial instruments that are subject to fair value disclosure requirements are carried in the financial statements at an amount that approximates 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, 2015, the Company did not have any components of comprehensive income to report.

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.

Income Taxes

The company is taxed as a partnership under the Internal Revenue Code and a similar state statute. In lieu of income taxes, the members of the LLC are taxed on their proportionate share of the LLC's taxable income. Therefore, no provision or liability for federal or state income taxes related to the LLC is included in these financial statements.

Concentrations

The company specializes in sales of privately placed securities and general financial advisory.

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 differences in the net amount reported as Net Capital in the audited Computation of Net Capital and the broker-dealer's corresponding unaudited Part IIA of the FOCUS report required under Rule 15c3-1.

LAVECCHIA CAPITAL, LLC
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

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)(i). All funds and securities are transmitted directly to the Investment companies.

NOTE D – SIPC RECONCILIATION

SEA 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 SEA Rule 17a-5(e)(4) because it is reporting less than \$500,000 in gross revenue.

NOTE E – COMMITMENTS AND CONTINGENCIES

LaVecchia Capital LLC 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 EVENTS

The Company has evaluated events subsequent to the balance sheet date for items requiring February 22, 2016, 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.

Supplementary Information

Supplementary
Pursuant to rule 17a-5 of the
Securities and Exchange Act of 1934
As of and for the Year Ended December 31, 2015

LaVecchia Capital, LLC.
 Supplemental Schedules Required by Rule 17a-5
 As of and for the year ended December 31, 2015

Computation of Net Capital

Total Stockholder's equity:		\$23,039.00
Non-allowable assets:		
Fixed Assets	0.00	
Accounts receivable — other	<u>0.00</u>	
Other Charges		
Haircuts	0.00	
Undue Concentration	<u>0.00</u>	
 Net allowable capital		 23,039.00

Computation of Basic Net Capital Requirement

Minimum net capital required as a percentage of aggregate indebtedness	<u>\$ 52.63</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>\$18,039.00</u>

Computation of Aggregate Indebtedness

Total Aggregate Indebtedness	<u>\$ 789.00</u>
Percentage of aggregate indebtedness to net capital	<u>3.42%</u>

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

Computation of Net Capital reported on FOCUS IIA as of December 31, 2015	\$23,039.00
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>\$23,039.00</u>
Reconciled Difference	<u>\$ 0.00</u>

LaVecchia Capital, LLC
Supplemental Schedules Required by Rule 17a-5
As of and for the year ended December 31, 2015

Exemptive Provisions Rule 15c3-3

The Company is exempt from Rule 15c3-3 pursuant to (k)(2)(i).

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

Balance of such claims at January 1, 2015	\$ -
Additions	-
Reductions	-
Balance of such claims at December 31, 2015	<u>\$ -</u>

REPORT ON BROKER DEALER EXEMPTION

For the year ended December 31, 2015

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

February 22, 2016

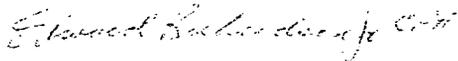
Board of Directors
LaVecchia Capital, LLC
444 Mansfield Avenue
Selleck Weed Building
Darien, CT 06820

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

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

February 22, 2016

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, 2015

Dear Mr. Richardson Jr.,

Please be advised that LaVecchia Capital, LLC has complied with Exemption Rule 15c3-3 (k) (2) (i), for the period of January 1, 2015 through December 31, 2015. LaVecchia Capital, LLC, Inc. did not hold customer securities or funds at any time during this period and does business on a limited basis. LaVecchia Capital, LLC.'s past business has been of similar nature and has complied to this exemption since its inception date.

Pat LaVecchia, the managing member of LaVecchia Capital, LLC has made available to Edward Richardson all records and information including pertinent communications from regulatory agencies received through the date of this review December 31, 2015.

Pat LaVecchia 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 LaVecchia Capital, LLC.'s compliance with this exemption.

If you would like additional information or have any questions, feel free to call me directly at (203)557-3950.

Very truly yours,

LaVecchia Capital, LLC.


Pat LaVecchia
Managing Member

LaVecchia Capital, LLC
Financial Statements and Supplemental
Schedules Required by the
Securities and Exchange Commission
For the Year Ended December 31, 2015
(With Independent Auditor's Report Thereon)

LAVECCHIA CAPITAL, LLC
December 31, 2015

LAVECCHIA CAPITAL, LLC
December 31, 2015

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