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ANNUAL AUDIT  
FORM X-17A-5  
PART III

SEC FILE NUMBER  
8-48355

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 01/01/18 AND ENDING 12/31/18  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: CORPORATE INVESTMENTS GROUP, INC.

OFFICIAL USE ONLY  
FIRM I.D. NO.

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

238 W. CERMACK ROAD, SUITE 3A

(No. and Street)

CHICAGO

IL

60616

(City)

(State)

(Zip Code)

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

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*

Jeffrey T. Gross Ltd., Certified Public Accountants

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

6215 W. Touhy Avenue

Chicago

IL

60646-1105

(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)

RMS

OATH OR AFFIRMATION

I, ANDY LAM, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of CORPORATE INVESTMENTS GROUP, INC., as of DECEMBER 31, \_\_\_\_\_, 2018, 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]  
Signature  
\_\_\_\_\_  
President  
\_\_\_\_\_  
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).

*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 ILLINOIS  
County of COOK

Subscribed and sworn to (or affirmed) before me on this 27<sup>th</sup> day of FEB, 2019 by ANDY LAM provided to me on the basis of satisfactory evidences to be the person who appeared before me.

Notary Public [Signature]



**CORPORATE INVESTMENTS GROUP, INC.**

**INDEX TO FINANCIAL STATEMENTS**

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JEFFREY T. GROSS LTD.  
CERTIFIED PUBLIC ACCOUNTANTS  
6215 W. TOUHY AVENUE  
CHICAGO, ILLINOIS 60646-1105  
Phone:(773) 792-1575

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors  
Corporate Investments Group, Inc.:

We have audited the accompanying statement of financial condition of Corporate Investments Group, Inc. (the Company) as of December 31, 2018, and the related statements of operations, changes in stockholders' equity, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. 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 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 Corporate Investments Group, Inc. as of December 31, 2018, 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 information contained in Schedules I, II, and III ("Supplementary Information") has been subjected to audit procedures performed in conjunction with the audit of Corporate Investments Group, Inc.'s financial statements. The Supplementary Information is the responsibility of Corporate Investments Group, Inc.'s management. Our audit procedures included determining whether the Supplementary Information reconciles to the financial states or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the Supplementary Information. In forming our opinion on the Supplementary Information, we evaluated whether the Supplementary Information, including its form and content is presented in conformity with 17 C.F.R. 240.17a-5. In our opinion, Schedules I, II, and III are fairly stated, in all material respects, in relation to the financial statements as a whole.

*Jeffrey T. Gross Ltd.*

Jeffrey T. Gross Ltd.  
Certified Public Accountants

Chicago, Illinois  
February 26, 2019

**CORPORATE INVESTMENTS GROUP, INC.  
STATEMENT OF FINANCIAL CONDITION  
DECEMBER 31, 2018**

**ASSETS**

**CURRENT ASSETS**

Cash	\$126,650	
Deposit with Clearing Organization	50,000	
Receivables from Brokers or Dealers	9,168	
Property and Equipment, net	529	
Other Receivables	0	
Prepaid Expenses	0	
Deposit	<u>1,500</u>	
<b>TOTAL CURRENT ASSETS</b>		<b><u>\$187,709</u></b>
<b>TOTAL ASSETS</b>		<b><u>\$187,709</u></b>

**LIABILITIES**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Expenses	\$11,559	
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>\$ 11,559</u></b>

**STOCKHOLDERS' EQUITY**

Common Stock, no par value, 100,000 shares authorized, 14,700 shares issued and outstanding	1	
Additional Paid in Capital	117,678	
Retained Earnings	<u>58,471</u>	
<b>TOTAL STOCKHOLDERS' EQUITY</b>		<b><u>176,150</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u>\$187,709</u></b>

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

**CORPORATE INVESTMENTS GROUP, INC.  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**REVENUES**

Commissions	\$ 249,572
Other Income	<u>20,385</u>

TOTAL REVENUES \$ 269,957

**EXPENSES**

Employee Compensation and Benefits	152,027
Professional Fees	5,000
Occupancy and Equipment Rental	38,502
Arbitration Fees	13,005
Other Operating Expenses	<u>1,433</u>

TOTAL EXPENSES \$ 209,967

NET INCOME (LOSS) BEFORE INCOME TAX PROVISIONS \$ 59,990

INCOME TAX PROVISION 0

NET INCOME (LOSS) \$ 59,990

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

**CORPORATE INVESTMENTS GROUP, INC.  
STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Common Stock</u>	<u>Additional Paid-in Capital</u>	<u>Retained Earnings</u>	<u>Total</u>
Balance at December 31, 2016	\$ 1	\$136,855	\$ (1,519)	\$135,337
Deductions by Stockholders		(19,177)		(19,177)
Net Income (Loss)			<u>59,990</u>	<u>59,990</u>
Balance at December 31, 2017	<u>\$ 1</u>	<u>\$117,678</u>	<u>\$ 58,471</u>	<u>\$176,150</u>

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

**CORPORATE INVESTMENTS GROUP, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Net Income		\$ 59,990
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation Expense	\$ 677	
(Increase) decrease in:		
Receivable from Clearing Organization	0	
Deposit with Clearing Organization	0	
Receivable from Brokers or Dealers	8,406	
Other Receivables	0	
Prepaid Expense	3,177	
Increase (decrease) in:		
Accounts Payable and Accrued Expenses	<u>(23,079)</u>	
Total adjustments		<u>\$ (10,819)</u>

**NET CASH PROVIDED BY OPERATING ACTIVITIES** \$ 49,171

**CASH FLOWS FROM INVESTMENT ACTIVITIES**

Purchase of Office Equipment (132)

**NET CASH USED IN USED BY FINANCING ACTIVITIES** \$ (132)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Loan from Stockholder	0
Loan repaid by Stockholder	0
Deductions from Stockholders	<u>(19,177)</u>

**NET CASH USED IN USED BY FINANCING ACTIVITIES** \$ (19,177)

**NET INCREASE (DECREASE) IN CASH** \$ 29,862

**CASH AT BEGINNING OF YEAR** \$ 96,650

**CASH AT OF END YEAR** \$ 126,512

**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:**

**CASH PAID DURING THE YEAR**

For Interest	\$ -
Income Taxes	\$ -

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

**CORPORATE INVESTMENTS GROUP, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*General*

Corporate Investments Group, Inc. (the "Company") was incorporate in the state of Illinois on June 7, 1995. The Company is a registered broker-dealer in securities under the Securities and Exchange Act of 1934, a member of the Financial Industry Regulatory Authority ("FINRA"), and the Securities Investor Protection Corporation ("SIPC").

The Company is engaged in business as a securities broker-dealer, that provides several classes of services, including a broker or dealer retailing corporate equity and debt securities, mutual fund retailer via either application or wire order, U.S. Government securities broker and a put and call broker or dealer or option writer.

Under its membership agreement with FINRA and pursuant to Rule 15c3-3(k)(2)(ii), the Company conducts business on a fully disclosed basis and does not execute or clear securities transactions for customers. Accordingly, the Company is exempt from the requirement of Rule 15c3-3 under the Securities Exchange Act of 1934 pertaining to the possession or control of customer assets and reserve requirements.

*Summary of Significant Accounting Policies*

The presentation 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 financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results can differ from those estimates.

Receivable from brokers or dealers are stated at face amount with no allowance for doubtful accounts. An allowance for doubtful accounts. An allowance for doubtful accounts is not considered necessary because probable uncollectible accounts are immaterial.

Securities transactions are recorded on a trade date basis with related commission income and expenses also recorded on a trade date basis.

Property and equipment are stated at cost. Repairs and maintenance to these assets are charged to expense as incurred; major improvements enhancing the function and/or useful life are capitalized. When items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gains or losses arising from such transactions are recognized.

With the consent of its shareholders, the Company has elected to be treated as an S Corporation under Subchapter S of the Internal Revenue Code. Subchapter S of the Code provides that in lieu of corporate income taxes, the stockholders are individually taxed on the Company's taxable income; therefore, no provision or liability for Federal Income Taxes is included in these financial statements.

Certain prior year balances may have been reclassified to conform with the current year's presentation. Any balances that may have been reclassified would not have an effect on the prior year's statement of operations.

**CORPORATE INVESTMENTS GROUP, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 the date the financial statements 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.

**NOTE 2: DEPOSIT WITH CLEARING ORGANIZATION**

The Company has COR Clearing LLC (the "Clearing Broker") to carry its account and the accounts of its clients as customers of the Clearing Broker has custody of the Company's cash balances which serve as collateral for any amounts due to the Clearing Broker as well as collateral for securities sold short or securities purchased on margin. The balance at December 31, 2018 was \$50,000.

**NOTE 3: PROPERTY AND EQUIPMENT, NET**

Property and equipment are recorded net of accumulated depreciation and summarized by major classification as follows:

		<u>Useful Life</u>
Computers	\$ 14,479	5
Furniture	14,782	7
Equipment	<u>12,048</u>	5
Total cost of property and equipment	41,309	
Less: accumulated depreciation	<u>(40,780)</u>	
Property and equipment, net	<u>\$ 529</u>	

Depreciation expense for the year ended December 31, 2018 was \$677.

**NOTE 4: INCOME TAXES**

As discussed in Note 1, the Company has elected S Corporate tax status; therefore, no federal income tax provision is reported.

The state of Illinois has similar rules to the federal tax, except there exists a minimal replacement tax of 1.5%. At December 31, 2018, the Company recorded an income loss so there is no tax provision for this replacement tax.

**NOTE 5: RELATED PARTY TRANSACTIONS**

At December 31, 2018, there were no related party transactions.

**CORPORATE INVESTMENTS GROUP, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 6: CONCENTRATIONS OF CREDIT RISK**

The Company is engaged in various trading and brokerage activities in which counter-parties primarily include broker-dealers, banks and other financial institutions. In the event counter-parties do not fulfill their obligations, the Company may be exposed to risk. The risk of default depends on the creditworthiness of the counter-party or issuer of the instrument. It is the Company's policy to review, as necessary, the credit standing of each counter-party.

**NOTE 7: COMMITMENTS AND CONTINGENCIES**

The Company is required to file income tax returns in state tax jurisdictions. The Company's tax returns are subject to examination by taxing authorities in the jurisdictions in which it operates in accordance with the normal statutes of limitations in the applicable jurisdiction. The statute of limitations for state purposes is generally three years, but may exceed this limitation depending upon the jurisdiction involved. Returns that were filed within the applicable statute remain subject to examination. As of December 31, 2018, no jurisdiction has proposed any adjustment to the Company's tax positions.

**NOTE 8: RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

The Financial Accounting Standards Board (the "FASB") has established the Accounting Standards Codification ("Codification" or "ASC") as the authoritative source of generally accepted accounting principles ("GAAP") recognized by the FASB. The principles embodied in the Codification are to be applied by nongovernmental entities in the preparation of financial statements in accordance with GAAP in the United States. New accounting pronouncements are incorporated into the ASC through the issuance of Accounting Standards Updates ("ASU's")

Company management has reviewed the accounting standards updates issued by the FASB that were either newly issued or had effective implementation dates that would require their provisions to be reflected in the financial statements for the year ending December 31, 2016. Based upon this review, the Company has implemented the pronouncements that require adoption (if any). They have also concluded that the remaining pronouncements have either limited or no application to the Company and, in all cases, implementation would not have a material impact on the financial statements taken as a whole.

**NOTE 9: NET CAPITAL REQUIREMENTS**

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. Rule 15c3-1 also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. Net capital and aggregate indebtedness change day to day, but on December 31, 2018, the Company had net capital of \$174,120 which was \$74,120 in excess of its required net capital of \$100,000; and the Company's ratio of aggregate indebtedness (\$11,559) to net capital was 0.04 to 1, which is less than the 15 to 1 maximum allowed.

**CORPORATE INVESTMENTS GROUP, INC.**  
**SCHEDULE I – COMPUTATION OF NET CAPITAL REQUIREMENTS**  
**PURSUANT TO RULE 15c3-1**  
**AS OF DECEMBER 31, 2018**

Computation of net capital		
Common Stock	\$ 1	
Additional paid-in capital	117,678	
Retained Earnings	<u>58,471</u>	
Total Stockholder's Equity		\$176,149
Less: Non-allowable assets		
Property and equipment, net	( 529)	
Other receivables	0	
Deposit	<u>(1,500)</u>	
Total non-allowable assets		<u>(2,029)</u>
Net Capital		\$ 174,120
Computation of net capital requirements		
Minimum net capital requirements		
6 2/3 percent of net aggregate indebtedness	\$ 771	
Minimum dollar net capital required	<u>\$100,000</u>	
Net capital required (greater of above)		<u>(100,000)</u>
Excess net capital		<u>\$ 74,120</u>
Ratio of aggregate indebtedness to net capital	0.04 : 1	

See independent auditor's report

**CORPORATE INVESTMENTS GROUP, INC.  
SCHEDULE II – COMPUTATION FOR DETERMINING OF RESERVE  
REQUIREMENTS PURSUANT TO RULE 15c3-3  
AS OF DECEMBER 31, 2018**

A computation of reserve requirements is not applicable to Corporate Investments Group, Inc. as the Company qualifies for exemption under Rule 15c3-3(k)(2)(ii).

See independent auditor's report

**CORPORATE INVESTMENTS GROUP, INC.  
SCHEDULE III – INFORMATION RELATING TO POSSESSION OR CONTROL  
REQUIREMENTS PURSUANT TO RULE 15c3-3  
AS OF DECEMBER 31, 2018**

Information relating to possession or control requirements is not applicable to Corporate Investments Group, Inc. as the Company qualifies for exemption under Rule 15c3-3(k)(2)(ii).

See independent auditor's report.

JEFFREY T. GROSS LTD.  
CERTIFIED PUBLIC ACCOUNTANTS  
6215 W. TOUHY AVENUE  
CHICAGO, ILLINOIS 60646-1105  
Phone: (773) 792-1575

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have reviewed management's statements, included in the accompanying Assertions Regarding Exemption Provisions, in which (1) Corporate Investments Group, Inc. identified the following provisions of 17 C.F.R. 15c3-3(k) under which Corporate Investments Group, Inc. claimed an exemption from 17 C.F.R. 240.15c3-3: (k)(2)(ii) (the "exemption provisions") and (2) Corporate Investments Group, Inc. met the identified exemption provisions throughout the year ended December 31, 2018, without exception, Corporate Investments Group, Inc.'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 Corporate Investments Group, Inc.'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)(ii) of Rule 15c3-3 under the Securities Exchange Act of 1934.

*Jeffrey T. Gross Ltd.*

Jeffrey T. Gross Ltd.  
Certified Public Accountants

Chicago, Illinois  
February 26, 2019

# CORPORATE INVESTMENTS GROUP, INC.

238 West Cermak Road Suite 3A Chicago IL 60616  
1 (312)225 1388

www.488trade.com

MMID:CIIV Members: FINRA SIPC

## Assertions Regarding Exemption Provisions

We, as members of management of Corporate Investments Group, Inc. ("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)(ii).

### Statement Regarding Meeting Exemption Provision:

The Company met the identified exemption provision without exception throughout the period ending January 1, 2018 through December 31, 2018.

Corporate Investments Group, Inc.

By:



Andy Lam, President

February 26, 2019

**CORPORATE INVESTMENTS GROUP, INC.**  
**REPORT PURSUANT TO RULE 17a-5 (d)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**