

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

ANNUAL REPORTS  
FORM X-17A-5  
PART III

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FACING PAGE

Information Required Pursuant to Rules 17a-5, 17a-12, and 18a-7 under the Securities Exchange Act of 1934

FILING FOR THE PERIOD BEGINNING 01/01/21 AND ENDING 12/31/21  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF FIRM: Alira Health Transaction Services, LLC

TYPE OF REGISTRANT (check all applicable boxes):

- Broker-dealer     Security-based swap dealer     Major security-based swap participant  
 Check here if respondent is also an OTC derivatives dealer

ADDRESS OF PRINCIPAL PLACE OF BUSINESS (Do not use a P.O. box no.)

1 Grant Street

(No. and Street)

Framingham

MA

01702

(City)

(State)

(Zip Code)

PERSON TO CONTACT WITH REGARD TO THIS FILING

Peter F. Flynn

617-367-0099

flynn@peterflynnesq.com

(Name)

(Area Code - Telephone Number)

(Email Address)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose reports are contained in this filing\*

Morris & Morris, P.C.

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

32 Kearney Rd

Needham

MA

02494

(Address)

(City)

(State)

(Zip Code)

01/06/2010

4066

(Date of Registration with PCAOB)(if applicable)

(PCAOB Registration Number, if applicable)

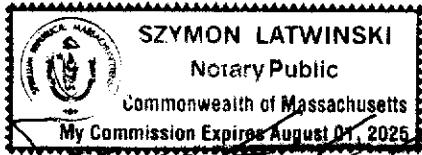
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\* Claims for exemption from the requirement that the annual reports be covered by the reports of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis of the exemption. See 17 CFR 240.17a-5(e)(1)(ii), if applicable.

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.

OATH OR AFFIRMATION

I, Peter F. Flynn, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of Alira Health Transaction Services, LLC, as of December 31, 21, is true and correct. I further swear (or affirm) that neither the company nor any partner, officer, director, or equivalent person, as the case may be, has any proprietary interest in any account classified solely as that of a customer.



Signature: [Handwritten Signature]

Title: CCO

Notary Public

This filing\*\* contains (check all applicable boxes):

- (a) Statement of financial condition.
(b) Notes to consolidated statement of financial condition.
(c) Statement of income (loss) or, if there is other comprehensive income in the period(s) presented, a statement of comprehensive income...
(d) Statement of cash flows.
(e) Statement of changes in stockholders' or partners' or sole proprietor's equity.
(f) Statement of changes in liabilities subordinated to claims of creditors.
(g) Notes to consolidated financial statements.
(h) Computation of net capital under 17 CFR 240.15c3-1 or 17 CFR 240.18a-1, as applicable.
(i) Computation of tangible net worth under 17 CFR 240.18a-2.
(j) Computation for determination of customer reserve requirements pursuant to Exhibit A to 17 CFR 240.15c3-3.
(k) Computation for determination of security-based swap reserve requirements pursuant to Exhibit B to 17 CFR 240.15c3-3 or Exhibit A to 17 CFR 240.18a-4, as applicable.
(l) Computation for Determination of PAB Requirements under Exhibit A to § 240.15c3-3.
(m) Information relating to possession or control requirements for customers under 17 CFR 240.15c3-3.
(n) Information relating to possession or control requirements for security-based swap customers under 17 CFR 240.15c3-3(p)(2) or 17 CFR 240.18a-4, as applicable.
(o) Reconciliations, including appropriate explanations, of the FOCUS Report with computation of net capital or tangible net worth under 17 CFR 240.15c3-1, 17 CFR 240.18a-1, or 17 CFR 240.18a-2, as applicable, and the reserve requirements under 17 CFR 240.15c3-3 or 17 CFR 240.18a-4, as applicable, if material differences exist, or a statement that no material differences exist.
(p) Summary of financial data for subsidiaries not consolidated in the statement of financial condition.
(q) Oath or affirmation in accordance with 17 CFR 240.17a-5, 17 CFR 240.17a-12, or 17 CFR 240.18a-7, as applicable.
(r) Compliance report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(s) Exemption report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(t) Independent public accountant's report based on an examination of the statement of financial condition.
(u) Independent public accountant's report based on an examination of the financial report or financial statements under 17 CFR 240.17a-5, 17 CFR 240.18a-7, or 17 CFR 240.17a-12, as applicable.
(v) Independent public accountant's report based on an examination of certain statements in the compliance report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(w) Independent public accountant's report based on a review of the exemption report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(x) Supplemental reports on applying agreed-upon procedures, in accordance with 17 CFR 240.15c3-1e or 17 CFR 240.17a-12, as applicable.
(y) Report describing any material inadequacies found to exist or found to have existed since the date of the previous audit, or a statement that no material inadequacies exist, under 17 CFR 240.17a-12(k).
(z) Other:

\*\*To request confidential treatment of certain portions of this filing, see 17 CFR 240.17a-5(e)(3) or 17 CFR 240.18a-7(d)(2), as applicable.

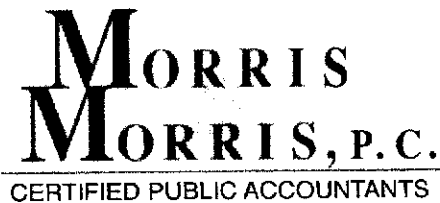
**ALIRA HEALTH TRANSACTION SERVICES LLC**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**Year ended December 31, 2021**

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**Report of Independent Registered Public Accounting Firm**

February 21, 2022

**TO THE DIRECTORS AND EQUITY OWNERS OF  
ALIRA HEALTH TRANSACTION SERVICES, LLC**

1 Grant Street  
Framingham, MA 01702

*Opinion on the Financial Statements*

We have audited the accompanying statement of financial condition of Alira Health Transaction Services, LLC (the "Company") as of December 31, 2021, the related statements of operations, changes in member's equity, and cash flows for the year then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021, and the results of its operations and its cash flows for year then ended, in conformity with accounting principles generally accepted in the United States of America.

*Basis for Opinion*

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

32 Kearney Road • Needham Heights, MA 02494 • (781) 455-6900 • Fax (781) 455-6902



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**Report of Independent Registered Public Accounting Firm  
(Continued)**

**TO THE DIRECTORS AND EQUITY OWNERS OF  
ALIRA HEALTH TRANSACTION SERVICES, LLC**

February 21, 2022

Page 2

*Supplemental Information*

The information contained in The Computation of Net Capital Under Rule 15c 3-1 of the Securities and Exchange Commission ("Supplemental Information") has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The 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 17 C.F.R. § 240.17a-5. In our opinion, the Computation of Net Capital Under Rule 15c3-1 of the Securities and Exchange Commission is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

*Morris & Morris, P.C.*

Morris & Morris, P.C.

Certified Public Accountants

We have served as the Company's auditor since 2016.

Needham Heights, MA 02494



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the Value.<sup>SM</sup>

**ALIRA HEALTH TRANSACTION SERVICES, LLC**

**STATEMENT OF FINANCIAL CONDITION**

**December 31, 2021**

**ASSETS**

Cash	\$ 61,561
Cr'd Deposit	<u>27</u>
Total Assets	\$ <u>61,588</u>

**LIABILITIES AND MEMBER'S EQUITY**

Accrued expenses	\$ <u>6,300</u>
Total Liabilities	<u>6,300</u>
Member's equity:	
Member's equity	<u>55,288</u>
Total Liabilities and Member's Equity	\$ <u>61,588</u>

See accompanying independent registered public accounting firm's report and notes to financial statements

**ALIRA HEALTH TRANSACTION SERVICES LLC**

**STATEMENT OF OPERATIONS**

**Year Ended December 31, 2021**

Revenues:	
Advisory fees	<u>229,790</u>
Total Revenue	229,790
Operating expenses:	
Professional fees	6,000
Misc	1,020
Consulting services	8,072
Expense reimbursements	<u>3,188</u>
Total Expenses	<u>18,280</u>
Net Income	<u>\$ 211,510</u>

See Accompanying Independent Registered Public Accounting  
Firm's Report and Notes to Financial Statements

**ALIRA HEALTH TRANSACTION SERVICES, LLC**

**STATEMENT OF CHANGES IN MEMBERS' EQUITY**

**Year Ended December 31, 2021**

	<u>Total</u>
Balance, January 1, 2021	\$ 68,720
Net income	211,510
Net member withdrawals	<u>(224,942)</u>
Balance, December 31, 2021	\$ <u>55,288</u>

**See Accompanying Independent Registered Public Accounting Firm's Report  
and Notes to Financial Statements**

**ALIRA HEALTH TRANSACTION SERVICES, LLC**

**STATEMENT OF CASH FLOWS**  
**Year Ended December 31, 2021**

Cash flows from operating activities:	
Net income	\$ 211,510
Changes in operating assets and liabilities:	
Prepaid expenses	<u>1</u>
Net cash provided by operating activities	<u>211,511</u>
Cash flows from financing activities:	
Member net distributions	<u>(224,942)</u>
Net cash used for financing activities	<u>(224,942)</u>
Net decrease in cash during the year	(13,431)
Cash, beginning of year	<u>74,992</u>
Cash, end of year	\$ <u><u>61,561</u></u>

**ALIRA HEALTH TRANSACTION SERVICES, LLC**

**NOTES TO FINANCIAL STATEMENTS**

**Year Ended December 31, 2021**

Note 1 **Organization and nature of business**

Alira Health Transaction Services, LLC (the "Company") was formed in February, 2006 and is a Massachusetts limited liability company, which shall continue in perpetuity unless dissolved in accordance with the operating agreement. The Company acts as an agent for the issuer of corporate securities for private placements per management agreement with the Financial Industry Regulatory Authority ("FINRA"). The Company is a registered broker under the Securities Exchange Act of 1934 and is a member of FINRA and Securities Investor Protection Corp ("SIPC").

Note 2 **Summary of significant accounting policies**

**Method of accounting**

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as established by the Financial Accounting Standards Board ("FASB"), and issued in the FASB Accounting Standards Codification ("The Codification"), utilizing the accrual-basis method of accounting.

**Revenue recognition**

The Company recognizes revenue upon completion of private placement of corporate securities. Fees are charged based upon an agreed upon percentage of the proceeds of the transaction.

Effective January 1, 2019, ASU 2014-09 Revenue from Contracts and Customers, and subsequent amendments, collectively created a new Accounting Standards Codification (ASC) 606, Revenue from Contracts and Customers. ASC 606 replaces most of the existing revenue recognition guidance found in generally accepted accounting principles in the United States of America, prior thereto; and established a new, single revenue framework to recognize revenue from contracts and customers and offers disclosures for revenue transactions.

**Income taxes**

The members of the Company have elected to have the Company taxed as a partnership. Accordingly, the Company is not subject to federal or state income taxes. All taxable income/loss and tax credits are reflected on the income tax returns of the members.

**ALIRA HEALTH TRANSACTION SERVICES, LLC**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Year Ended December 31, 2021**

Note 2

**Summary of significant accounting policies (continued)**

**Income tax positions**

The Financial Accounting Standards Board (“FASB”) has issued a standard that clarifies the accounting and recognition of income tax positions taken or expected to be taken in the Company’s income tax returns.

The Company has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Company believes that the income tax positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Company’s financial condition, results of operations or cash flows. Accordingly, the Company has not recorded any reserves or related accruals for interest and penalties for uncertain income tax positions. If the Company incurs interest or penalties as a result of unrecognized tax positions the policy is to classify interest accrued with interest expense and penalties thereon with operating expenses.

The Company is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Tax returns for the prior three years are subject to examination by taxing authorities.

**Use of estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

**Fair value of financial instruments**

The carrying amounts of financial instruments, including cash, prepaid expenses and accrued expenses, approximates fair value due to the short-term nature of these assets and liabilities.

**Subsequent events**

The Company has evaluated subsequent events through February 21, 2022, which is the date the financial statements were available to be issued.

**ALIRA HEALTH TRANSACTION SERVICES, LLC**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Year Ended December 31, 2021**

Note 3 **Net capital requirements**

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (Rule 15c3-1), which requires the maintenance of a minimum net capital balance and requires that the Company's aggregate indebtedness to net capital, as defined, shall not exceed 15 to 1.

At December 31, 2021, the Company's net capital was \$55,261, which was \$50,261 in excess of its required net capital of \$5,000. The Company's aggregate indebtedness to net capital was 0.114 to 1.

Note 4 **Concentrations of credit risk**

**Cash**

The Company maintains its cash at financial institutions in bank deposits which may exceed federally-insured limits. The Company has not experienced any losses in such Accounts. The Company believes it is not exposed to any significant risk with respect to cash.

Note 5 **Statement of cash flows**

For the year ended December 31, 2021, the Company did not have any significant non-cash investing or financing activities.

ALIRA HEALTH TRANSACTION SERVICES, LLC

**COMPUTATION OF NET CAPITAL PURSUANT TO  
UNIFORM NET CAPITAL RULE 15c3-1**

Year Ended December 31, 2021

Capital	
Member equity	\$ 55,288
Less non-allowable assets	<u>(27)</u>
Net capital	\$ <u>55,261</u>
Aggregate indebtedness	
Accrued expenses	\$ <u>6,300</u>
Computation of basic net capital requirement	
Minimum net capital required	\$ <u>5,000</u>
Excess net capital	\$ <u>50,261</u>
Net capital less 120% of minimum dollar net capital required	\$ <u>49,261</u>
Ratio of aggregate indebtedness to net capital	0.114 to 1
<b>Reconciliation with Company's computation (included in Part II of Form X-17A-5 as of December 31, 2021</b>	
Net capital, as reported in Company's part II (unaudited) focus report	\$ <u>55,261</u>
Net capital per above	\$ <u>55,261</u>

No material differences exist between the audited computation of net capital and the unaudited net capital as reported in the Company's FOCUS report for the year ended December 31, 2021.

**MORRIS  
MORRIS, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON  
EXEMPTION REPORT**

February 21, 2022

**TO THE DIRECTORS AND EQUITY OWNERS OF  
ALIRA HEALTH TRANSACTION SERVICES, LLC**

1 Grant Street  
Framingham, MA 01702

We have reviewed management's statements, included in the accompanying "Exemption Report", in which Alira Health Transaction Services, LLC (the Company) identified that it was engaged in "Non-Covered Firm" activities and (1) did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b) (2) of Rule 15c2-4; (2) did not carry accounts of or for customers; and (3) did not carry PAB accounts (as defined in Rule 15c3-3) under which the Company claimed an exemption from 17 C.F.R. § 240.15c3-3: (1) (the "exemption provision") and the Company stated that it 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.

*MORRIS + MORRIS, P.C.*

Certified Public Accountants

32 Kearney Road • Needham Heights, MA 02494 • (781) 455-6900 • Fax (781) 455-6902



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## ALIRA HEALTH TRANSACTION SERVICES LLC's Exemption Report

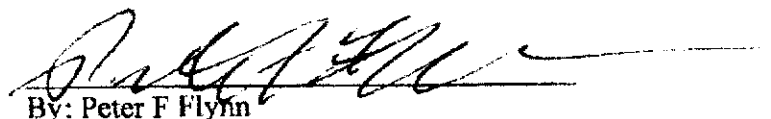
Alira Health Transaction Services LLC (the "Company") is a registered broker-dealer subject to Rule 17a-5 promulgated by the Securities and Exchange Commission (17 C.F.R. \*240.17a-5, "Reports to be made by certain brokers and dealers"). This Exemption Report was prepared as required by 17 C.F.R. 240.17a-5(d)(1) and (4). To the best of its knowledge and belief, the Company states the following:

The Company's customers typically are business enterprises that are looking to sell either themselves or a division/subsidiary or conversely, buy another company or division/subsidiary. The Company introduces its customer, whether the buyer or seller, to another entity, advises its customer on valuation and structure and the parties close the transaction between themselves. The Company does not get involved in the actual settlement of the transaction.

During the reporting period the firm (1) did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b) (2) of Rule 15c2-4; (2) did not carry accounts of or for customers; and (3) did not carry PAB accounts (as defined in Rule 15c33).

### Alira Health Transaction Services LLC

I, Peter F Flynn, swear (or affirm) that, to my best knowledge and belief, this Exemption Report is true and correct.



By: Peter F Flynn  
Chief Financial Officer  
January 20, 2022