

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

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ANNUAL REPORTS  
FORM X-17A-5  
PART III

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 January 1, 2023 AND ENDING December 31, 2023  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF FIRM: Moment Markets 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.)

101 Greenwich Street

(No. and Street)

New York

NY

10006

(City)

(State)

(Zip Code)

PERSON TO CONTACT WITH REGARD TO THIS FILING

Richard Speziale

631-398-5036

richard@withmoment.com

(Name)

(Area Code – Telephone Number)

(Email Address)

B. ACCOUNTANT IDENTIFICATION

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

Ohab and Company, PA

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

100 E. Sybelia Avenue

Maitland

FL

32751

(Address)

(City)

(State)

(Zip Code)

July 28, 2004

1839

(Date of Registration with PCAOB)(if applicable)

(PCAOB Registration Number, if applicable)

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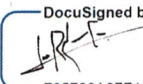
\* Claims for exemption from the requirement that the annual reports be covered by the reports of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis of the exemption. See 17 CFR 240.17a-5(e)(1)(ii), if applicable.

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, Julius Leiman- Carbia, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of Moment Markets LLC, as of 12/31, 2023, 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.

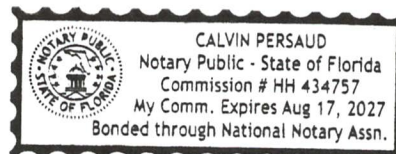
Signature:

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Title:

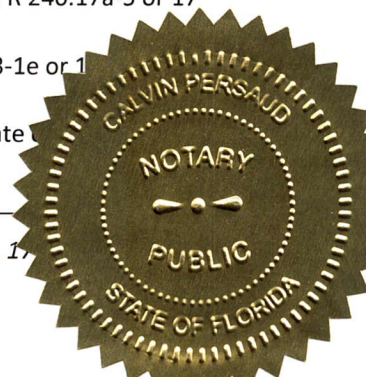
Chief Legal &amp; Compliance Officer

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 (as defined in § 210.1-02 of Regulation S-X).
- (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 240.18a-7, as applicable.
- (y) Report describing any material inadequacies found to exist or found to have existed since the date of the 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)(3), as applicable.



**MOMENT MARKETS, LLC**

**Balance Sheet**

**And**

**Report of Independent Registered Public Accounting Firm**

**As of December 31, 2023**

**MOMENT MARKETS, LLC**

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100 E. Sybelia Ave. Suite 130  
Maitland, FL 32751

Certified Public Accountants  
Email: [pam@ohabco.com](mailto:pam@ohabco.com)

Telephone 407-740-7311  
Fax 407-740-6441

## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Members  
of Moment Markets, LLC

### Opinion on the Financial Statement

We have audited the accompanying statement of financial condition of Moment Markets, LLC as of December 31, 2023, and the related notes (collectively referred to as the "financial statement"). In our opinion, the financial statement presents fairly, in all material respects, the financial position of Moment Markets, LLC as of December 31, 2023 in conformity with accounting principles generally accepted in the United States of America.

### Basis for Opinion

This financial statement is the responsibility of Moment Markets, LLC's management. Our responsibility is to express an opinion on Moment Markets, LLC's financial statement 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 Moment Markets, LLC 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 statement is 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 statement, 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.

*O'hab and Company, P.A.*

We have served as Moment Markets, LLC's auditor since 2023.

Maitland, Florida

March 8, 2024

MOMENT MARKETS, LLC

Balance Sheet

	<b>As of December 31, 2023</b>
<b>Assets</b>	
Current assets:	
Cash	\$ 400,001
<b>Total assets</b>	<b>\$ 400,001</b>
<b>Liabilities and member's equity</b>	
Current liabilities:	
Due to related party	154,512
<b>Total liabilities</b>	<b>\$ 154,512</b>
Paid-in-capital	400,001
Accumulated deficit	(154,512)
<b>Total member's equity</b>	<b>245,489</b>
<b>Total liabilities and member's equity</b>	<b>\$ 400,001</b>

*The accompanying notes are an integral part of this financial statement.*

# MOMENT MARKETS, LLC

Notes to Financial Statement

December 31, 2023

## 1. Nature of Operations and Summary of Significant Accounting Policies

### *Nature of Operations*

Moment Markets, LLC (the “Company”), a Delaware limited liability company, was formed on January 17, 2023 and was granted its license as a broker dealer in September 2023. The Company was organized to assist clients in executing trades for fixed income investments. The Company serves as an introducing broker dealer only and engages with clearing broker dealers to execute trades for its clients. The Company is a wholly-owned subsidiary of Moment Technology Inc. (the “Parent”), a business focused on developing and selling a proprietary application programming interface that assists customers in executing fixed income asset transactions. The Company is a broker dealer registered with the U.S. Securities and Exchange Commission (“SEC”) and is a member of the Financial Industry Regulatory Authority (“FINRA”).

### *Basis of Presentation*

The accompanying financial statement has been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

### *Cash and Cash Equivalents*

For purposes of reporting the Statement of cash flows, the Company considers all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash balances in excess of FDIC and similar insurance coverage are subject to usual banking risks associated with funds in excess of those limits. Cash is maintained at a large financial institution, which at times may exceed federal insurance limits. Given this concentration, the Company is exposed to certain credit risks in relation to its deposits at this bank. The Company has not experienced and does not expect to experience any nonperformance by its bank.

### *Income Taxes*

As a single member limited liability company, the Company’s assets, liabilities, income and expenses are treated as if the Parent directly owned these amounts for federal and state income tax purposes and, accordingly, the Company will generally not be subject to income taxes. Rather, taxable items of income and deductible expenses are reflected on the tax return of the Parent, its only member, which is treated as a partnership for income tax purposes. Accordingly, the Company’s results of operations are presented without a provision for income taxes.

## 2. Related Party Transactions

The Company is party to an expense sharing agreement with its parent. All expenses were paid by the parent which includes an allocation of personnel costs in the amount of \$50,471. At December 31, 2023 the Company owes the parent \$154,512.

## 3. Company Conditions

The Company has a loss of \$154,512 for the year ended December 31, 2023 and has received a capital contribution from its Parent for working capital. The Parent has represented that it intends to continue making capital contributions as commercially reasonable to preserve the commercial viability of the entity. The Parent has the financial wherewithal to continue contributing, as required.

Management expects the Company to continue as a going concern and the accompanying financial statement have been prepared on a going concern basis without adjustments for realization in the event the Company ceases to continue as a going concern.

**MOMENT MARKETS, LLC**

Notes to Financial Statements

December 31, 2023

**4. Subsequent Events**

The Company has evaluated whether any events or transactions occurred subsequent to the date of the financial statement through February 29, 2024, which is the date the financial statement were available to be issued. There were no subsequent events that required adjustment to or disclosure in the financial statement.