

FORM ADV**Uniform Application for Investment Adviser Registration****Part II - Page 1****OMB APPROVAL**

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Name of Investment Adviser: Walrus Partners, LLC						
Address:	(Number and Street)	(City)	(State)	(Zip Code)	Area Code:	Telephone Number:
	5020 Colonial Drive	Golden Valley	MN	55416		763-595-7074

**This part of FORM ADV gives information about the investment adviser and its business for the use of clients.
The information has not been approved or verified by any government authority.**

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(Schedule A, B, C, D, and E are included with Part I of this Form, for the use of regulatory bodies, and are not distributed to clients.)

Potential 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.

Applicant: **Walrus Partners, LLC**

SEC File Number:

801- **63137**

Date:

03/09/2011

1. A. Advisory Services and Fees. (check the applicable boxes)

For each type of service provided, state the approximate % of total advisory billings from that service. (See instruction below.)

Applicant:

- | | | |
|------------------------------|--|--------------|
| <input type="checkbox"/> (1) | Provides investment supervisory services | _____ % |
| <input type="checkbox"/> (2) | Manages investment advisory accounts not involving investment supervisory services..... | 100 % |
| <input type="checkbox"/> (3) | Furnishes investment advice through consultations not included in either service described above... | _____ % |
| <input type="checkbox"/> (4) | Issues periodicals about securities by subscription | _____ % |
| <input type="checkbox"/> (5) | Issues special reports about securities not included in any service described above..... | _____ % |
| <input type="checkbox"/> (6) | Issues, not as part of any service described above, any charts, graphs, formulas, or other devices which clients may use to evaluate securities..... | _____ % |
| <input type="checkbox"/> (7) | On more than an occasional basis, furnishes advice to clients on matters not involving securities... | _____ % |
| <input type="checkbox"/> (8) | Provides a timing service | _____ % |
| <input type="checkbox"/> (9) | Furnishes advice about securities in any manner not described above..... | _____ % |

(Percentages should be based on applicant's last fiscal year. If applicant has not completed its first fiscal year, provide estimates of advisory billings for that year and state that the percentages are estimates.)

B. Does applicant call any of the services it checked above financial planning or some similar term? Yes ☐ No ☒

C. Applicant offers investment advisory services for: (check all that apply)

- | | |
|---|--|
| <input checked="" type="checkbox"/> (1) A percentage of assets under management | <input type="checkbox"/> (4) Subscription fees |
| <input type="checkbox"/> (2) Hourly charges | <input type="checkbox"/> (5) Commissions |
| <input type="checkbox"/> (3) Fixed fees (not including subscription fees) | <input checked="" type="checkbox"/> (6) Other |

D. For each checked box in A above, describe on Schedule F:

- the services provided, including the name of any publication or report issued by the adviser on a subscription basis or for a fee
- applicant's basic fee schedule, how fees are charged and whether its fees are negotiable
- when compensation is payable, and if compensation is payable before service is provided, how a client may get a refund or may terminate an investment advisory contract before its expiration date

2. Types of clients - Applicant generally provides investment advice to: (check those that apply)

- | | |
|---|--|
| <input checked="" type="checkbox"/> A. Individuals | <input checked="" type="checkbox"/> E. Trusts, estates, or charitable organizations |
| <input type="checkbox"/> B. Banks or thrift institutions | <input checked="" type="checkbox"/> F. Corporations or business entities other than those listed above |
| <input type="checkbox"/> C. Investment companies | <input checked="" type="checkbox"/> G. Other (describe on Schedule F) |
| <input checked="" type="checkbox"/> D. Pension and profit sharing plans | |

Answer all items. Complete amended pages in full, circle amended items and file with execution page (page 1)

3. Types of Investments. Applicant offers advice on the following: (check those that apply)

- | | |
|--|--|
| <input checked="" type="checkbox"/> A. Equity securities | <input checked="" type="checkbox"/> H. United States government securities |
| <input checked="" type="checkbox"/> (1) exchange-listed securities | <input type="checkbox"/> I. Options contracts on: |
| <input checked="" type="checkbox"/> (2) securities traded over-the-counter | <input type="checkbox"/> (1) securities |
| <input checked="" type="checkbox"/> (3) Foreign issuers | <input type="checkbox"/> (2) commodities |
| <input checked="" type="checkbox"/> B. Warrants | <input type="checkbox"/> J. Futures contracts on: |
| <input checked="" type="checkbox"/> C. Corporate debt securities (other than commercial paper) | <input type="checkbox"/> (1) tangibles |
| <input type="checkbox"/> D. Commercial paper | <input type="checkbox"/> (2) intangibles |
| <input type="checkbox"/> E. Certificates of deposit | <input type="checkbox"/> K. Interests in partnerships investing in: |
| <input type="checkbox"/> F. Municipal securities | <input type="checkbox"/> (1) real estate |
| <input type="checkbox"/> G. Investment company securities: | <input type="checkbox"/> (2) oil and gas interests |
| <input type="checkbox"/> (1) variable life insurance | <input type="checkbox"/> (3) other (explain on Schedule F) |
| <input type="checkbox"/> (2) variable annuities | <input type="checkbox"/> L. Other (explain on Schedule F) |
| <input checked="" type="checkbox"/> (3) mutual fund shares | |

4. Methods of Analysis, Sources of Information, and Investment Strategies.

A. Applicant's security analysis methods include: (check those that apply)

- | | |
|---|--|
| (1) <input type="checkbox"/> Charting | (4) <input checked="" type="checkbox"/> Cyclical |
| (2) <input checked="" type="checkbox"/> Fundamental | (5) <input type="checkbox"/> Other (explain on Schedule F) |
| (3) <input checked="" type="checkbox"/> Technical | |

B. The main sources of information applicant uses include: (check those that apply)

- | | |
|---|--|
| (1) <input checked="" type="checkbox"/> Financial newspapers and magazines | (5) <input type="checkbox"/> Timing services |
| (2) <input checked="" type="checkbox"/> Inspections of corporate activities | (6) <input checked="" type="checkbox"/> Annual reports, prospectuses, filings with the |
| (3) <input checked="" type="checkbox"/> Research materials prepared by others | Securities and Exchange Commission |
| (4) <input checked="" type="checkbox"/> Corporate rating services | (7) <input checked="" type="checkbox"/> Company press releases |
| | (8) <input type="checkbox"/> Other (explain on Schedule F) |

C. The investment strategies used to implement any investment advice given to clients include: (check those that apply)

- | | |
|--|---|
| (1) <input checked="" type="checkbox"/> Long term purchases
(securities held at least a year) | (5) <input checked="" type="checkbox"/> Margin transactions |
| (2) <input checked="" type="checkbox"/> Short term purchases
(securities sold within a year) | (6) <input checked="" type="checkbox"/> Option writing, including covered options,
uncovered options or spreading strategies |
| (3) <input checked="" type="checkbox"/> Trading (securities sold within 30 days) | (7) <input type="checkbox"/> Other (explain on Schedule F) |
| (4) <input checked="" type="checkbox"/> Short sales | |

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5. Education and Business Standards.

Are there any general standards of education or business experience that applicant requires of those involved in determining or giving investment advice to clients? ☐ Yes ☒ No

(If yes, please describe these standards on Schedule F)

6. Education and Business Background.

For:

- each member of the investment committee or group that determines general investment advice to be given to clients, or
- if the applicant has no investment committee or group, each individual who determines general investment advice clients (if more than five, respond only for their supervisors)
- each principal executive officer of applicant or each person with similar status or performing similar functions.

On Schedule F, give the:

- name
- year of birth
- formal education after high school
- business background for the preceding five years

7. Other Business Activities. (check those that apply)

- ☐ A. Applicant is actively engaged in a business other than giving investment advice.
- ☐ B. Applicant sells products or services other than investment advice to clients.
- ☐ C. The principal business of applicant or its principal executive officers involves something other than providing investment advice.

(For each checked box describe the other activities, including the time spent on them, on Schedule F.)

8. Other Financial Industry Activities or Affiliations. (check those that apply)

- ☐ A. Applicant is registered (or has an application pending) as a securities broker-dealer.
- ☐ B. Applicant is registered (or has an application pending) as a futures commission merchant, commodity pool operator or commodity trading adviser.
- ☐ C. Applicant has arrangements that are material to its advisory business or its clients with a related person who is a:
- | | |
|--|--|
| <input type="checkbox"/> (1) broker-dealer | <input type="checkbox"/> (7) accounting firm |
| <input type="checkbox"/> (2) investment company | <input type="checkbox"/> (8) law firm |
| <input type="checkbox"/> (3) other investment adviser | <input type="checkbox"/> (9) insurance company or agency |
| <input type="checkbox"/> (4) financial planning firm | <input type="checkbox"/> (10) pension consultant |
| <input type="checkbox"/> (5) commodity pool operator, commodity trading adviser or futures commission merchant | <input type="checkbox"/> (11) real estate broker or dealer |
| <input type="checkbox"/> (6) banking or thrift institution | <input type="checkbox"/> (12) entity that creates or packages limited partnerships |

(For each checked box in C, on Schedule F identify the related person and describe the relationship and the arrangements.)

- D. Is applicant or a related person a general partner in any partnership in which clients are solicited to invest?.. ☒ Yes ☐ No

(If yes, describe on Schedule F the partnerships and what they invest in.)

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9. Participation or Interest in Client Transactions.

Applicant or a related person: (check those that apply)

- ☐ A. As principal, buys securities for itself from or sells securities it owns to any client.
- ☐ B. As broker or agent effects securities transactions for compensation for any client.
- ☐ C. As broker or agent for any person other than a client effects transactions in which client securities are sold to or bought from a brokerage customer.
- ☒ D. Recommends to clients that they buy or sell securities or investment products in which the applicant or a related person has some financial interest.
- ☒ E. Buys or sell for itself securities it also recommended to clients.

(For each box checked, describe on Schedule F when the applicant or a related person engages in these transactions and what restrictions, internal procedures, or disclosures are used for conflicts of interest in those transactions.)

Describe, on Schedule F, your code of ethics, and state that you will provide a copy of your code of ethics to any client or prospective client upon request.

- 10. Conditions for Managing Accounts.** Does the applicant provide investment advisory services, manage investment advisory accounts or hold itself out as providing financial planning or some similarly termed services *and* impose a minimum dollar value of assets or other condition for starting or maintaining an account?

Yes No
☒ ☐

(If yes, describe on Schedule F)

- 11. Review of Accounts.** If applicant provides investment supervisory services, manages investment advisory account, or holds itself out as providing financial planning or some similarly termed services:

- A. Describe below the reviews and reviewers of the accounts. **For reviews**, include their frequency, different levels, and triggering factors. **For reviewers**, include the number of reviewers, their titles and functions, instructions they receive from applicant on performing reviews, and number of accounts assigned each.

Market-driven behavior of portfolios and securities therein is reviewed on a daily basis. Security fundamentals are reviewed on an as-needed basis, often daily, and at least quarterly. Portfolios' asset allocations, including leverage(if any) are monitored on an as-needed basis, often daily, and at least quarterly. Accounts are all managed and reviewed by the firm's two principals, Walter C. Ramsley, Chairman and Managing Director-Research and R. Russell Last, CFA, President and Managing Director-Portfolio.

- B. Describe below the nature and frequency of regular reports to clients on their accounts.

Mutual Fund Allocation, Special Situation and Kaizen Equity Income managed account clients receive monthly statements of their holdings and activity from the broker or custodian holding the cash and securities under the advisor's management. Limited Partnership investors receive a monthly statement of their partnership interest and also, each quarter, a management report from the advisor/general partner. The partnership will also be audited annually by a Cerified Public Accounting firm of national stature and such audit is sent to all limited partners.

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12. Investment or Brokerage Discretion.

A. Does applicant or any related person have authority to determine, without obtaining specific client consent, the:

- | | | |
|--|-------------------------------------|--------------------------|
| | Yes | No |
| (1) securities to be bought or sold? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| (2) amount of securities to be bought or sold? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| (3) broker or dealer to be used? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| (4) commission rates paid? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

B. Does applicant or a related person suggest brokers to clients? ☒ Yes ☐ No

For each yes answer to A describe on Schedule F any limitations on the authority. For each yes to A(3), A(4) or B, describe on Schedule F the factors considered in selecting brokers and determining the reasonableness of their commissions. If the value of products, research and services given to the applicant or a related person is a factor, describe:

- the products, research and services
- whether clients may pay commissions higher than those obtainable from other brokers in return for those products and services
- whether research is used to service all of applicant's accounts or just those accounts paying for it; and
- any procedures the applicant used during the last fiscal year to direct client transactions to a particular broker in return for product and research services received.

13. Additional Compensation.

Does the applicant or a related person have any arrangements, oral or in writing, where it:

- | | | |
|---|-------------------------------------|-------------------------------------|
| A. is paid cash by or receives some economic benefit (including commissions, equipment or non-research services) from a non-client in connection with giving advice to clients? | Yes | No |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| B. directly or indirectly compensates any person for client referrals? | Yes | No |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

(For each yes, describe the arrangements on Schedule F.)

14. Balance Sheet. Applicant must provide a balance sheet for the most recent fiscal year on Schedule G if applicant:

- has custody of client funds or securities (unless applicant is registered or registering only with the Securities and Exchange Commission); or
- requires prepayment of more than \$500 in fees per client and 6 or more months in advance

Has applicant provided a Schedule G balance sheet?..... ☐ Yes ☒ No

**Schedule F of
FORM ADV
Continuation Sheet for Form ADV Part II**

Applicant:
Walrus Partners, LLC

SEC File Number:
801- 63137

Date:
03/09/2011

(Do not use this Schedule as a continuation sheet for Form ADV Part I or any other Schedules)

1. Full name of applicant exactly as stated in Item 1A of Part I of Form ADV:

Walrus Partners, LLC

IRS Empl. Ident. No.:

41-1863369

Item of Form (identify)	Answer
1.D.	<p>Advisor manages accounts in three basic categories:</p> <ul style="list-style-type: none"> i Mutual Fund / ETF Allocation Managed Accounts ii Equity Securities Managed Accounts <ul style="list-style-type: none"> • Special Situation / Emerging Growth Stock Portfolios • Kaizen Equity Income Portfolios iii An Investment Limited Partnership Account <p>For Mutual Fund / ETF Allocation Accounts the Advisor receives a flat rate of 1.00% per annum, billed quarterly in advance.</p> <p>For Equity Securities Managed Accounts the Advisor receives a flat rate of 1.25% per annum, billed quarterly in advance.</p> <p>Fees are not generally negotiable but reduced fees may be charged to accounts participating in broker/dealer managed account programs or to groups of related accounts or investors.</p> <p>In regard to advisory services to the Investment Limited Partnership, the Advisor receives a Management Fee of 1% per annum, collected quarterly in arrears, plus an Incentive Allocation of 20% of net profits, whichever is greater, also charged quarterly in arrears; the Incentive Allocation is subject to a loss carry-forward("high water mark") provision. The Advisor will be in compliance with SEC Rule 205-3. This same fee structure is also offered on qualifying individually managed securities accounts.</p> <p>In no case are the above-cited fees refundable.</p>
2.G.	<p>The Advisor serves as General Partner and provides investment advice to S2 Partners, LP, a private investment limited partnership.</p>

(Complete amended pages in full, circle amended items and file with execution page (page 1).)

**Schedule F of
FORM ADV
Continuation Sheet for Form ADV Part II**

Applicant:
Walrus Partners, LLC

SEC File Number:
801- 63137

Date:
03/09/2011

(Do not use this Schedule as a continuation sheet for Form ADV Part I or any other Schedules)

1. Full name of applicant exactly as stated in Item 1A of Part I of Form ADV:

Walrus Partners, LLC

IRS Empl. Ident. No.:

41-1863369

Item of Form (identify)	Answer
6.	<p>Walter C. Ramsley, DOB 3/7/51. Bachelors Degree, Lafayette College. MBA, University of Massachusetts-Amherst. Executive Editor, FRC Special Situations Letter, Feb., 1986 through July, 1998. Executive Editor, FRC Mutual Fund Letter, March, 1996 through December 1997. Chairman and Managing Director-Research, Walrus Partners, LLC since March, 1997. Executive Vice President-Research, Fechter Detwiler & Co., July 1998 through October, 1999. Executive Editor and Publisher, Walter Ramsley's Special Situations Letter, from Oct., 1999 through Dec. 2007. Executive Editor, Growth Stock Insider, from Sept. 2010 to the present.</p> <p>R. Russell Last, CFA, DOB 3/22/51. Bachelor's Degree, University of Wisconsin-Madison. Chartered Financial Analyst (CFA), Assoc. For Investment Management and Research, Charlottesville, VA. Manager, Financial Services and Investment Advisory and Retirement Plans Manager and Consultant, Principal Financial Securities, Inc, and predecessors, from Nov., 1984 through March, 1997. Founder, President and Managing Director-Portfolio, Walrus Partners, LLC since March, 1997. Associate Publisher, Walter Ramsley's Special Situations Letter, from Oct., 1999 through Dec. 2007.</p>
8.D.	<p>Advisor is General Partner of S2 Partners, LP, a limited partnership offered only to accredited investors. The partnership will own and sell short common stocks and utilize leverage to achieve its investment objective.</p>
9.D.	<p>From time to time related persons may be long or short securities that the accounts managed by the Advisor buy or sell. Such conflicts and others are disclosed in the Advisory Agreement each client signs. Such conflicts and others are also explicitly disclosed in the Investment Limited Partnership's offering materials. In addition, each limited partnership investor must represent that they are an accredited investor prior to their partnership subscription being accepted by the Advisor(as General Partner).</p>

(Complete amended pages in full, circle amended items and file with execution page (page 1).)

**Schedule F of
FORM ADV
Continuation Sheet for Form ADV Part II**

Applicant:
Walrus Partners, LLC

SEC File Number:
801- 63137

Date:
03/09/2011

(Do not use this Schedule as a continuation sheet for Form ADV Part I or any other Schedules)

1. Full name of applicant exactly as stated in Item 1A of Part I of Form ADV:

Walrus Partners, LLC

IRS Empl. Ident. No.:

41-1863369

Item of Form (identify)	Answer
9.E.	From time to time related persons may buy, sell or sell short securities that the accounts managed by the Advisor buy or sell. Such conflicts and others are disclosed in the Advisory Agreement each client signs. Such conflicts and others are also explicitly disclosed in the Investment Limited Partnership's offering materials. In addition, each limited partner must represent that they are an accredited investor prior to their partnership subscription being accepted by the Advisor(as General Partner).
10.	<p>Mutual Fund / ETF Allocation Managed Accounts are subject to a <i>non-negotiable</i> \$25,000 minimum size requirement.</p> <p>Equity Securities Managed Accounts are subject to a negotiable \$250,000 minimum size requirement.</p> <p>Investment interests in the Investment Limited Partnership are subject to a \$100,000 minimum with a minimum \$25,000 addition. Limited Partners joining the Partnership must attest that they are accredited investors within the meaning of Regulation D as promulgated by the Securities and Exchange Commission.</p>
12.A.(1)	Securities must be traded on a domestic exchange, e.g. NYSE, NASDAQ, etc, or be a Mutual Fund registered under the Investment Company Act.
12.A. (2)	Some accounts managed by the Advisor may use leverage; the amount of securities bought or sold may be impacted by the Federal Reserve's margin requirements.

(Complete amended pages in full, circle amended items and file with execution page (page 1)).

**Schedule F of
FORM ADV
Continuation Sheet for Form ADV Part II**

Applicant:
Walrus Partners, LLC

SEC File Number:
801- 63137

Date:
03/09/2011

(Do not use this Schedule as a continuation sheet for Form ADV Part I or any other Schedules)

1. Full name of applicant exactly as stated in Item 1A of Part I of Form ADV: Walrus Partners, LLC		IRS Empl. Ident. No.: 41-1863369
Item of Form (identify)	Answer	
12.A. (3), (4), 12.B and 13.A.	<p>The Advisor has authority to determine the broker or dealer to be used in the execution of client trades and, to a degree, the commission the broker/dealer will be paid, in its discretion. The Advisor will select broker/dealers (and in certain cases, certain representatives of broker/dealers) based upon a number of factors, including net price, reputation, financial strength and stability, efficiency of execution and error resolution, provision to the Advisor of on-line access to computerized data regarding client accounts, and other matters. Brokerage concessions are negotiated on the basis of price and execution. Additionally, the Advisor will consider whether the broker/dealer: (a) makes a market in securities the Advisor buys or sells for client accounts with the ability to provide the portfolio with better execution prices and/or liquidity; (b) refers investors to the advisor, in which case the commission rates paid will be related to the cost of the broker execution services only; (c) provides research services to the Advisor: in such cases the commission rates will be subject to "best execution" considerations and precedents; and (d) provides custody of securities, investments of available cash, provides credit for the purchase of securities on margin, lends against securities on margin and lends against securities to facilitate short sales: in such cases the commission rates will be subject to "best execution" considerations and precedents. These executing brokers are independent of and unaffiliated with the Advisor.</p> <p>The Advisor may also purchase from a broker or allow a broker to pay for certain research services, information, advice and data. This is known as a "soft dollar" relationship. For individually managed client accounts the Advisor limits its use of soft dollars to arrangements falling within the "safe harbor" of Section 28(e) of the Securities and Exchange Act of 1934 ("the Act"), as amended. Only bona fide research and brokerage products and services (such as those described below) that provide assistance to the Advisor in the performance of its investment decision-making responsibilities are accepted in exchange for soft-dollar commission offsets.</p> <p>Services paid for through "safe harbor" soft-dollar arrangements include:</p> <ul style="list-style-type: none"> security analysis (fundamental, technical, quantitative), portfolio management and valuation (including asset allocation), economic analysis and forecasting, news and security price quotations. 	

(Complete amended pages in full, circle amended items and file with execution page (page 1).)

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Applicant:
Walrus Partners, LLC

SEC File Number:
801- 63137

Date:
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(Do not use this Schedule as a continuation sheet for Form ADV Part I or any other Schedules)

1. Full name of applicant exactly as stated in Item 1A of Part I of Form ADV:

Walrus Partners, LLC

IRS Empl. Ident. No.:

41-1863369

Item of Form (identify)	Answer
12.A. (3), (4), 12.B and 13.A. (continued)	<p>The results of such research benefit all of the advisor's accounts.</p> <p>Trading for the benefit of investment limited partnerships managed by the advisor may produce commission credits to pay for the products and services listed above as well as products and services related to: securities trading room activities(including computer and communications hardware, software and computer consulting services), telecommunications and telephone services, internet services, printing/copying costs, computer and printer supplies and postage/shipping costs. All of which are related to the management of the Partnership's accounts. Commission credits may also be utilized to pay for professional fees that solely benefit Partner accounts such as accounting, audit, portfolio/fund administration and legal fees.</p> <p>The Advisor may also negotiate a brokerage commission in excess of that which another broker-dealer might charge for effecting the same transaction in recognition of the value of the brokerage, research and other services, including soft dollar relationships. In such a case, however, the Advisor will determine in good faith that such commission is reasonable in relation to the value of the brokerage, research and other services provided by such broker-dealer. Such determination will be viewed in terms of either the specific transaction or the Advisor's overall responsibilities to the portfolios over which the Advisor exercises investment authority. It should be noted, however that one account may pay higher brokerage commissions than are otherwise available, while the research and/or other benefits resulting from the brokerage relationship would benefit all the Advisor accounts or operations as a whole. In no case will soft dollar or commission credit payments or re-imbursement be made for goods, service or fees that benefit only the Advisor. In addition, the Advisor may have a portion of a product or service paid for by Section 28(e) soft dollars proportionate to that product's or service's use solely for research and decision-making.</p>
13.B	<p>The Advisor may also pay a specified portion of its advisory fees to an introducing broker-dealer, investment advisory firm or other qualified solicitor referring clients to the Advisor in which case the compensation is fully disclosed to the client at the initiation of the relationship. In no case does any sharing/compensation arrangements increase the costs or fees to clients above what they would have been otherwise.</p>

(Complete amended pages in full, circle amended items and file with execution page (page 1).)

**Schedule F of
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Continuation Sheet for Form ADV Part II**

Applicant:
Walrus Partners, LLC

SEC File Number:
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Date:
03/09/2011

(Do not use this Schedule as a continuation sheet for Form ADV Part I or any other Schedules)

1. Full name of applicant exactly as stated in Item 1A of Part I of Form ADV:

Walrus Partners, LLC

IRS Empl. Ident. No.:

41-1863369

Item of Form
(identify)

Answer

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(Complete amended pages in full, circle amended items and file with execution page (page 1).)