

David 3

SINGER XENOS SECURITIES, CORP.

Marc Singer, President
800 South Douglas Road, Suite 148
Coral Gables, Florida 33134
Tel: (305) 443-0060
Fax: (305) 443-0027

00038

Thomas McGowan
The Securities and
Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Public Avail. Date: 1/30/02 0128200224

Act	Section	Rule
1934	17(a)	17a-5

Re: Waiver of Annual Audited Report pursuant to Rule 17a-5

Dear Mr. McGowan:

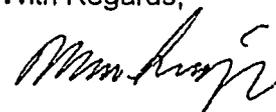
November 21, 2001

The above named applicant, CRD number 115856, membership pending with the NASD R, requests waiver of Annual Audited Report pursuant to Rule 17a-5.

Singer Xenos Securities, Corp. will include any activity that occurs prior to December 31, 2001 on its' December 31, 2002 Annual Audited Report.

Thank you for your consideration in this matter. If there are any questions, questions, please contact me.

With Regards,



Marc H. Singer, President

HHS: pms

CC: NASD R, Atlanta, GA



DIVISION OF
MARKET REGULATION

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

00039

January 16, 2002

Mr. Marc H. Singer
President
Singer Xenos Securities, Corporation
800 South Douglas Road, Suite 148
Coral Gables, FL 33134

Act	34
Section	17
Rule	17a-5
Public	
Availability	1-30-02

Re: Annual Audited Financial Statement Filing Requirements Under Rule 17a-5

Dear Mr. Singer:

We have received your letter dated November 21, 2001, in which you request on behalf of Singer Xenos Securities, Corporation (the "Firm"), relief from the requirement that the Firm file an annual audited report of financial statements pursuant to Rule 17a-5 of the Securities Exchange Act of 1934 (17 CFR 240.17a-5) for the fiscal year ending December 31, 2001.

I understand the following facts to be pertinent to the Firm's request. The Firm's registration as a broker-dealer with the Securities and Exchange Commission ("Commission") became effective on December 20, 2001. The Firm is required, pursuant to paragraph (d) of Rule 17a-5, to file an annual audited report of financial statements on a calendar or fiscal year basis. The report must be as of the same fixed or determinable date each year unless a change is approved by the Firm's designated examining authority. The Firm chose December 31 as its year end. Accordingly, an audited report of the Firm's financial statements must be prepared as of December 31. Because the Firm's registration with the Commission became effective on December 20, 2001, you have requested an exemption from filing annual audit reports for the year-ended December 31, 2001.

Based on the foregoing facts, the Division of Market Regulation ("Division") will not recommend enforcement action to the Commission if the Firm does not file audited financial statements as of December 31, 2001. However, the annual report for the year ending December 31, 2002 must cover the entire period from December 20, 2001, the effective date of the Firm's registration with the Commission.

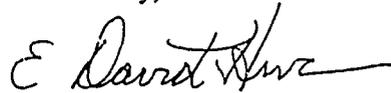
Public Reference Copy

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Mr. Marc H. Singer
January 16, 2002
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You should understand that this letter expresses a staff position with respect to enforcement only and does not purport to state any legal conclusion on this matter. The Division's position is confined to the facts as described herein. Any material change in circumstances may warrant a different conclusion and should be brought immediately to the Division's attention.

Sincerely,



E. David Hwa
Special Counsel

cc: Susan Demando, NASD Regulation

edh