

Title: Mr. Hanky : The Christmas late Poo Part 3.a – Wen to expect nice 'sold, but not yet purchased numbers' in probably cooked books

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****TL;DR:** Annual financial reporting is due March 1 and may reveal naked short positions. Part 3b will compare the positions last year (2020 see Part 1) to 2021 and probably starting a discussion about fuckery (see Part 2). Also note, that last year FINRA asked to extended this deadline for smaller broker-dealers by 30 calendar days (for the first time ever) because the short sneeze, uhm eh, very high demand for auditors at smaller SHF ehm, broker-dealers showed.******

Ladies, Gentlemen, Apes and shf interns,

You probably won't know me from Part 1 (how many naked shorts are on whos books) or 2 (how can those numbers be reduced or hidden) of the Christmas Poo episodes or the 741D Chess series like 'How low can \[the price\] go?' or '\[B\]ut wait, what happens to Options if...!'

Well now, welcome to Part 3 of the Hanky the Christmas Poo series in which we try to learn WEN banks and shf have to file their annual statements with nice 'sold, but not yet purchased numbers' not other besides naked shorts (had to do it - see what I did?).

Here are the ones with the highest numbers, when they file their X-17A-5 (annual financial reporting which must be audited by a certified public accountant) last year and what deadline they probably face:

|Company|Wen filed last year|

|:-|:-|

|SUSQUEHANNA SECURITIES, LLC|2021-03-01|

|MORGAN STANLEY & CO. LLC|2021-02-26|

|Citadel Securities LLC|2021-02-25|

|J.P. MORGAN SECURITIES LLC|2021-03-01|

|CTC LLC|2021-02-26|

|DEUTSCHE BANK SECURITIES INC.|2021-03-01|

|BNY MELLON CAPITAL MARKETS, LLC|2021-03-01|

|WELLS FARGO CLEARING SERVICES, LLC (since we got a credit line there)|2021-02-26|

****So WEN does the Form X-17A-5 have to be filed?****

First of March is the last day for all broker-dealers with Dec 31 as fiscal year end. As, "[t]he annual reports \[of broker or dealers\] must be filed not more than sixty (60) calendar days after the end of the fiscal year \[...\]."

(<https://www.law.cornell.edu/cfr/text/17/240.17a-5>)(<https://www.law.cornell.edu/cfr/text/17/240.17a-5>)

Right after I just found this easy FINRA document with just the date in it... (<https://www.finra.org/sites/default>

ult/files/2021-11/information-notice-111221.pdf](https://www.finra.org/sites/default/files/2021-11/information-notice-111221.pdf)).

****Is this date for certain?****

What on earth is beside MOASS? Last year due to a short sneeze crushing smaller broker-dealers, uhm, I mean on Feb 12 FINRA "has requested that the Commission extend by 30 calendar days the deadline for certain smaller broker-dealers to file the annual reports". It gets hot here: "FINRA stated in the letter that the fiscal year for most broker-dealers ends on the last calendar day of the year (December 31), which results in the greatest demand for audit services in the 60 calendar days following that date. Further, much of the work required to complete these audits is performed after the broker-dealer files the final FOCUS Report \[...\]" (https://www.sec.gov/rules/other/2021/34-91128.pdf)

Did this ever happen before? I mean, 2020 should have been hard due to covid?? NO! It looks like it was the first time. Search Apes, search!

However, they got a year to prepare. Look at part 2 how they might cheat.

****Bonus:****

Since we are here anyhow... did anybody mention MIZUHO? (See the DD "Further evidence Citadel is in trouble: public filings show Citadel has received financing from BNY Mellon and Mizuho Securities in the last 6 months. This mirrors what they did during the 2008 financial crisis." by [u/CruxHub](https://www.reddit.com/user/CruxHub/)).

MIZUHO ends its financial year March 31 and reported around June/July. Didn't include them in part 1, so here it is:

Company	2020 (\$m)	% of liabilities	Source	2019 (\$m)	increase
Mizuho Securities USA LLC	2,117,966	34%	https://www.sec.gov/Archives/edgar/data/0000812291/000081229121000004/MSUSASOFC.pdf	2,079,290	+2%

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