

PETER C. KENNY, INC.  
c/o Gettenberg Consulting  
65 Broadway, 10<sup>th</sup> Fl.  
New York, NY 10006

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December 20, 2001

By Fax

Thomas McGowan, Esq., Assistant Director  
Division of Market Regulation  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

Public Avail. Date: 1/21/02 0122200226  
Act Section Rule  
1934 17(a) 17a-5

Re: Peter C. Kenny, Inc. - BD #8-44375

Dear Mr. McGowan:

Pursuant to SEC Regulation 240.17a-5 subparagraph B, the undersigned hereby requests an extension of time within which to file a final Focus Report Part IIA. The Focus Report Part IIA is due in connection with the termination of the above New York Stock Exchange member as a broker-dealer effective at the close of business on December 31, 2001.

In this connection, we make the following representations:

1. The entity's books and records are current, the entity is in compliance with Rules 15c3-1 and 15c3-3, CFTC Regs 1.20 and 30.7 and no significant or material operational problems exist.
2. The entity has not experienced any financial or operational difficulty.
3. The entity is in compliance with all other applicable rules of the Commission and the New York Stock Exchange.
4. This application is being made solely because of the inability of the entity's accountant to prepare a final Focus within two (2) days after the termination of its broker-dealer status.

We respectfully request an extension of time until January 21, 2002 within which to file the final Focus.

If you need anything further, do not hesitate to call on me. Thank you for your cooperation.

Very truly yours,

  
Peter C. Kenny

cc: SEC - NY  
New York Stock Exchange



DIVISION OF  
MARKET REGULATION

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

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January 7, 2002

Peter C. Kenny  
Peter C. Kenny, Inc.  
C/o Gettenberg Consulting  
65 Broadway, 10<sup>th</sup> Floor  
New York, NY 10006

Act	34
Section	17
Rule	17a-5(b)
Public	
Availability	1-21-02

Re: Request for Form X-17A-5 Filing Extension

Dear Mr. Kenny:

We have received your letter dated December 20, 2001, in which you request on behalf of Peter C. Kenny, Inc. ("Firm") an extension for filing Part IIA of Form X-17A-5 ("Final FOCUS") as required pursuant to Rule 17a-5(b) ("Rule") under the Securities Exchange Act of 1934 ("Exchange Act"). Subparagraph (b)(1) of the Rule requires a broker-dealer that ceases to be a member in good standing with a national securities exchange or registered national securities association to file with the Securities and Exchange Commission ("Commission") within two business days after the membership terminates, a Final FOCUS dated as of the date such membership terminates.

I understand the following facts to be pertinent to the Firm's request. The Firm will terminate its membership with the New York Stock Exchange, Inc. ("Exchange") as of December 31, 2001. Therefore, pursuant to subparagraph (b)(1) of the Rule, the Firm is required to file a Final FOCUS by January 3, 2002. You have represented that the Firm (i) is not in violation of the applicable requirements specified in Rules 15c3-1 and 15c3-3 under the Exchange Act, (ii) is not experiencing any significant financial, operational or recordkeeping problems, and (iii) is in compliance with the other applicable rules of the Commission and each self-regulatory organization of which it is a member.

Based on the foregoing facts and representations, the Division of Market Regulation ("Division") will not recommend enforcement action to the Commission if the Firm files its Final FOCUS, as required pursuant to subparagraph (b)(1) of the Rule, by January 21, 2002.

*Public Reference Copy*

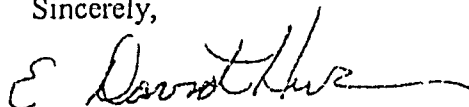
Peter C. Kenny  
January 7, 2002  
Page 2

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Please note, however, that Form BDW requires, in certain circumstances, that the broker-dealer attach a Form X-17A-5 which reflects an as of date no earlier than 10 days prior to the filing of the BDW. The no-action position taken by the Division in this letter does not affect the requirement, when applicable, to file a Form X-17A-5 when filing Form BDW.

You should understand that 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: Warren Levine: NYSE