



Certified Public Accountants and Consultants

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors of

Kalos Capital, Inc.

We have reviewed management's statements, included in the accompanying Kalos Capital, Inc.'s Exemption Report, in which (1) Kalos Capital, Inc. identified the following provisions of 17 C.F.R. §15c3-3(k) under which Kalos Capital, Inc. claimed an exemption from 17 C.F.R. §240.15c3-3: paragraph (k)(2)(ii) (the "Exemption Provisions") and (2) Kalos Capital, Inc. stated that Kalos Capital, Inc. met the identified exemption provisions throughout the most recent fiscal year without exception. Kalos Capital, Inc.'s management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Kalos Capital, Inc.'s compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(ii) of Rule 15c3-3 under the Securities Exchange Act of 1934.

HLB Gross Collins, P.C.

Atlanta, Georgia
February 22, 2016

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