

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

ANNUAL REPORTS
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PART III

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Information Required Pursuant to Rules 17a-5, 17a-12, and 18a-7 under the Securities Exchange Act of 1934

FILING FOR THE PERIOD BEGINNING 01/01/21 AND ENDING 12/31/21
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF FIRM: Viant Capital LLC

TYPE OF REGISTRANT (check all applicable boxes):

- ☒ Broker-dealer ☐ Security-based swap dealer ☐ Major security-based swap participant
☐ Check here if respondent is also an OTC derivatives dealer

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use a P.O. box no.)

500 WASHINGTON STREET SUITE 325

(No. and Street)

San Francisco

CA

94111

(City)

(State)

(Zip Code)

PERSON TO CONTACT WITH REGARD TO THIS FILING

Scott Smith

(415) 820-6100

ssmith@viantgroup.com

(Name)

(Area Code - Telephone Number)

(Email Address)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose reports are contained in this filing*

Cropper Accountancy Corporation

(Name - if individual, state last, first, and middle name)

2872 Ygnacio Valley Road, #460 Walnut Creek

CA

94598

(Address)

(City)

(State)

(Zip Code)

03-04-2009

3381

(Date of Registration with PCAOB)(if applicable)

(PCAOB Registration Number, if applicable)

FOR OFFICIAL USE ONLY

* Claims for exemption from the requirement that the annual reports be covered by the reports of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis of the exemption. See 17 CFR 240.17a-5(e)(1)(ii), if applicable.

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JURAT

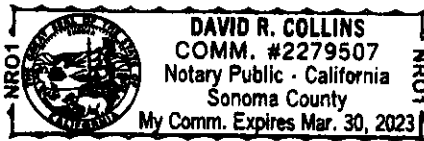
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Sonoma

Subscribed and sworn to (or affirmed) before me on this 1 day
of March 2022, by Scott Taylor Smith

proved to me on the basis of satisfactory evidence to be the person(s)
who appeared before me.




(Seal)

Signature David R. Collins

Print: David R. Collins
Commission # 2279507, Expires: March 30, 2023

OATH OR AFFIRMATION

I, Scott Smith, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of Viant Capital LLC, as of December 31, 2021, is true and correct. I further swear (or affirm) that neither the company nor any partner, officer, director, or equivalent person, as the case may be, has any proprietary interest in any account classified solely as that of a customer.



Notary Public

Signature: 

Title:

Partner & Managing Director

This filing** contains (check all applicable boxes):

- ☒ (a) Statement of financial condition.
- ☐ (b) Notes to consolidated statement of financial condition.
- ☒ (c) Statement of income (loss) or, if there is other comprehensive income in the period(s) presented, a statement of comprehensive income (as defined in § 210.1-02 of Regulation S-X).
- ☒ (d) Statement of cash flows.
- ☒ (e) Statement of changes in stockholders' or partners' or sole proprietor's equity.
- ☐ (f) Statement of changes in liabilities subordinated to claims of creditors.
- ☒ (g) Notes to consolidated financial statements.
- ☒ (h) Computation of net capital under 17 CFR 240.15c3-1 or 17 CFR 240.18a-1, as applicable.
- ☐ (i) Computation of tangible net worth under 17 CFR 240.18a-2.
- ☐ (j) Computation for determination of customer reserve requirements pursuant to Exhibit A to 17 CFR 240.15c3-3.
- ☐ (k) Computation for determination of security-based swap reserve requirements pursuant to Exhibit B to 17 CFR 240.15c3-3 or Exhibit A to 17 CFR 240.18a-4, as applicable.
- ☐ (l) Computation for Determination of PAB Requirements under Exhibit A to § 240.15c3-3.
- ☐ (m) Information relating to possession or control requirements for customers under 17 CFR 240.15c3-3.
- ☐ (n) Information relating to possession or control requirements for security-based swap customers under 17 CFR 240.15c3-3(p)(2) or 17 CFR 240.18a-4, as applicable.
- ☐ (o) Reconciliations, including appropriate explanations, of the FOCUS Report with computation of net capital or tangible net worth under 17 CFR 240.15c3-1, 17 CFR 240.18a-1, or 17 CFR 240.18a-2, as applicable, and the reserve requirements under 17 CFR 240.15c3-3 or 17 CFR 240.18a-4, as applicable, if material differences exist, or a statement that no material differences exist.
- ☐ (p) Summary of financial data for subsidiaries not consolidated in the statement of financial condition.
- ☒ (q) Oath or affirmation in accordance with 17 CFR 240.17a-5, 17 CFR 240.17a-12, or 17 CFR 240.18a-7, as applicable.
- ☐ (r) Compliance report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- ☒ (s) Exemption report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- ☐ (t) Independent public accountant's report based on an examination of the statement of financial condition.
- ☒ (u) Independent public accountant's report based on an examination of the financial report or financial statements under 17 CFR 240.17a-5, 17 CFR 240.18a-7, or 17 CFR 240.17a-12, as applicable.
- ☐ (v) Independent public accountant's report based on an examination of certain statements in the compliance report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- ☒ (w) Independent public accountant's report based on a review of the exemption report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- ☒ (x) Supplemental reports on applying agreed-upon procedures, in accordance with 17 CFR 240.15c3-1e or 17 CFR 240.17a-12, as applicable.
- ☐ (y) Report describing any material inadequacies found to exist or found to have existed since the date of the previous audit, or a statement that no material inadequacies exist, under 17 CFR 240.17a-12(k).
- ☐ (z) Other: _____

**To request confidential treatment of certain portions of this filing, see 17 CFR 240.17a-5(e)(3) or 17 CFR 240.18a-7(d)(2), as applicable.

CALIFORNIA ACKNOWLEDGMENT

CIVIL CODE § 1189

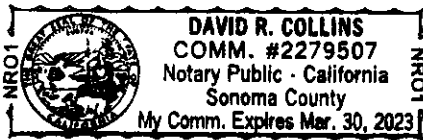
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Sonoma }

On 03-01-2022 before me, David R. Collins, Notary Public
Date Here Insert Name and Title of the Officer
personally appeared Scott Taylor Smith
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ~~is~~ are subscribed to the within instrument and acknowledged to me that ~~he~~ ~~she~~ ~~they~~ executed the same in ~~his~~ ~~her~~ ~~their~~ authorized capacity(ies), and that by ~~his~~ ~~her~~ ~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



Place Notary Seal and/or Stamp Above

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

David R. Collins
Signature of Notary Public**OPTIONAL**

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

☐ Corporate Officer – Title(s): _____☐ Partner – ☐ Limited ☐ General☐ Individual ☐ Attorney in Fact☐ Trustee ☐ Guardian or Conservator☐ Other: _____

Signer is Representing: _____

Signer's Name: _____

☐ Corporate Officer – Title(s): _____☐ Partner – ☐ Limited ☐ General☐ Individual ☐ Attorney in Fact☐ Trustee ☐ Guardian or Conservator☐ Other: _____

Signer is Representing: _____

VIAVT CAPITAL LLC
(A LIMITED LIABILITY COMPANY)
FINANCIAL STATEMENTS AND SCHEDULES
DECEMBER 31, 2021

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members
of Viant Capital, LLC

Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Viant Capital, LLC as of December 31, 2021, the related statements of income, changes in company equity, and cash flows for the year then ended, and the related notes and schedules (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of Viant Capital, LLC as of December 31, 2021, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of Viant Capital, LLC's management. Our responsibility is to express an opinion on Viant Capital, LLC's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to Viant Capital, LLC in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Auditors' Report on Supplemental Information

The supplemental information contained in Schedules I and II has been subjected to audit procedures performed in conjunction with the audit of Viant Capital, LLC's financial statements. The supplemental information is the responsibility of Viant Capital, LLC's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with 17 C.F.R. §240.17a-5. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

CROPPER ACCOUNTANCY CORPORATION

We have served as Viant Capital, LLC's auditor since 2001.

Walnut Creek, California

March 1 2022

VIANT CAPITAL LLC
Statement of Financial Condition
December 31, 2021

ASSETS

Cash and cash equivalents	\$ 393,029
Investments, at fair value	28,560
Accounts receivable	2,400
Prepays and rent deposits	61,753
Warrants	778,219
Other investments	135,300
Operating Lease Assets	244,608
Furniture, equipment, and leasehold improvements, net of accumulated depreciation and amortization of \$234,812	<u>5,765</u>
Total Assets	<u>\$ 1,649,635</u>

LIABILITIES AND COMPANY EQUITY

Liabilities:

Accounts payable and accrued liabilities	\$ 8,341
Bonus Payable	200,000
Operating Lease Liability	244,608
Deferred Revenue	50,000
Loans	<u>152,000</u>
Total Liabilities	<u>654,949</u>

Company equity:

Contributed capital, net of accumulated withdrawals	(12,374,439)
Cumulative earnings	<u>13,369,125</u>
Total Company equity	<u>994,686</u>

Total Liabilities and Company Equity	<u>\$ 1,649,635</u>
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The accompanying notes are an integral part of these financial statements.

VIANT CAPITAL LLC
Statement of Income
For the Year Ended December 31, 2021

Revenue	
Success fees	\$ 2,238,638
Retainers	\$ 177,887
Other Income	153,171
Unrealized gain	<u>7,999</u>
Total revenue	<u>2,577,695</u>
Expenses	
Payroll Related expenses	631,319
Commission expense	1,109,610
Rent, net of subtenants	127,758
Insurance	83,010
Professional fees:	
Computer support	43,329
Tax and Accounting	64,802
Compliance	71,948
Legal	350
Office expense	11,267
Regulatory fees	12,139
Telephone and communication	6,202
Subscriptions and data services	131
State taxes	13,600
Local taxes	9,919
Interest expense	(4,078)
Bad debt expense	4,000
Depreciation and amortization	<u>1,655</u>
Total expenses	<u>2,186,961</u>
Net income	<u>\$ 390,734</u>

The accompanying notes are an integral part of these financial statements.

VIANT CAPITAL LLC
Statement of Changes in Company Equity
For the Year Ended December 31, 2021

	<u>Contributed Capital, net</u>	<u>Accumulated Earnings</u>	<u>Total</u>
Balance - December 31, 2020	\$(11,619,271)	\$12,978,391	\$ 1,359,120
Net income	-	390,734	390,734
Member Contribution	-	-	-
Members Distributions	<u>(755,168)</u>	<u>-</u>	<u>(755,168)</u>
Balance - December 31, 2021	<u>\$(12,374,439)</u>	<u>\$13,369,125</u>	<u>\$ 994,686</u>

The accompanying notes are an integral part of these financial statements.

VIANT CAPITAL LLC
Statement of Cash Flows
For the Year Ended December 31, 2021

Cash flows from operating activities:	
Net income	\$ 390,734
<i>Adjustments to reconcile net income to net cash provided by (used in) operating activities:</i>	
Depreciation expense	1,655
Unrealized gain on investments	(14,692)
<i>Changes in and liabilities:</i>	
<i>(Increase) decrease in operating assets</i>	
Increase in accounts receivable	23,137
Increase in lease deposits and prepaid expenses	(42,862)
Lease assets	(109,999)
<i>Increase (decrease) in operating liabilities</i>	
Decrease in accounts payable and accrued liabilities	(69,955)
Bonus payable	200,000
Lease obligations	109,999
Deferred Revenue	(94,887)
Loans	(63,599)
Net cash provided by (used in) operating activities	<u>329,531</u>
Cash flows from investing activities:	
Additions to fixed assets	(2,881)
Sale of other investments	(13,868)
Warrants	<u>11,553</u>
Net cash provided by (used in) investing activities	<u>(5,196)</u>
Cash flows from financing activities:	
Member contributions	-
Members distributions	<u>(755,168)</u>
Net cash provided by (used in) financing activities	<u>(755,168)</u>
Net increase in cash	(430,833)
Cash at beginning of year	<u>823,862</u>
Cash at end of year	<u>\$ 393,029</u>
Supplemental disclosure:	
State income taxes paid	<u>\$ 13,600</u>
Interest paid	<u>\$ (4,078)</u>

The accompanying notes are an integral part of these financial statements.

VIANT CAPITAL, LLC
Notes to Financial Statements
December 31, 2021

1. General Information and Summary of Significant Accounting Policies

Description of Business

Viant Capital, LLC (the "Company"), a subsidiary of Viant Group, LLC (the "Parent"), was incorporated February 3, 1999, and began business June 15, 1999. The Company is registered as a broker dealer in securities under the Securities Exchange Act of 1934.

The Company acts as a placement agent for venture capital financing, underwrites securities transactions, and provides mergers and acquisition advice.

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting wherein income is recognized as earned and expenses are recognized when incurred.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Warrants

As part of the normal course of business, the Company receives stock warrants in private companies as part of its contractual agreements. These warrants have little, if any, value upon the signing of the agreement. When (and if) the companies mature, and a foreseeable market becomes available, a value would be assigned to the warrant.

Fair Value Measurements

Fair Values are based on quoted market prices when available. In instances where there is little or no market activity for the same or similar instruments, the company estimates fair value using methods, models or assumptions that management believes market participants would use to determine a current transaction price. These valuation techniques involve some level of management estimation and judgment which becomes significant with increasingly complex instruments or pricing models. Where appropriate, adjustments are included to reflect the risk inherent in a particular methodology, model or input used.

U. S. GAAP establishes a hierarchy for inputs (level 1, 2, and 3 inputs, as defined) used in measuring fair value that maximizes the use of observable inputs, and minimizes the use of unobservable inputs by requiring that observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. Accordingly, the fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

VIANT CAPITAL, LLC
Notes to Financial Statements
December 31, 2021

1. General Information and Summary of Significant Accounting Policies (Continued)

The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity has the ability to access as of the reporting date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, through corroboration with observable data.

Level 3 - Unobservable inputs, such as internally developed pricing models for the asset or liability due to little or no market activity for the asset or liability.

Additionally, U.S. GAAP requires enhanced disclosure regarding instruments in the Level 3 category (which have inputs to the valuation techniques that are unobservable and require significant management judgment). See note 7, Restricted Securities, for additional information.

Cash and cash equivalents

The Company considers all highly liquid financial instruments purchased with an original maturity of three months or less to be cash equivalents.

At December 31, 2021, the cash balance was held in two banks, and exceeded the FDIC limit of \$250,000 by \$46,155.

Revenue recognition

Success fees are earned at the close of a successful deal, generally calculated as a percentage of the transaction value. Retainer revenues are earned when performance obligations identified in the contract have been satisfied. Retainer fees received but not yet earned are recognized as deferred revenue. At December 31, 2021, the Company recorded \$50,000 as deferred revenue.

2. Net Capital Requirement

As a registered broker and dealer in Securities, the Company is subject to the Securities Exchange Commission Uniform Net Capital Rule (Rule 15c3-1).

The Company's ratio of aggregate indebtedness to net capital as defined in the Uniform Net Capital Rule was approximately 1.25 to 1 at December 31, 2021. Aggregate indebtedness and net capital change from day to day. The Company is required to maintain a ratio of less than 15 to 1. At December 31, 2021, the Company had net capital as defined of \$206,965, which exceeded the minimum requirement of \$17,223 by \$189,742. The Company must maintain a minimum net capital of 120% of the minimum required capital to avoid interim reporting requirements.

VIANT CAPITAL, LLC
Notes to Financial Statements
December 31, 2021

3. Exemption From Rule 15c3-3

The Company is exempt from certain provisions of Rule 15c3-3 since it does not clear transactions in securities or hold customer funds or securities. The Company carries no margin accounts and promptly transmits all customer funds, delivers all customer securities and will not otherwise hold funds or securities of customers.

4. Lease Commitment

The rent for 2021 was \$127,758, which was net of subtenant rents of \$130,276. The following are terms of the lease amendment signed in April of 2010. The amendment includes an additional 2,748 expansion space on the 4th floor in addition to the current 6115 sq ft on the 3rd floor at 500 Washington Street. A second lease amendment was signed in February 2016, which includes an extension term with a commencement date of December 2016 through November 2021.

A third amendment was signed in November 2021, which includes an extension term with commencement December 2021 through November 2023. The new lease payment is \$10,736 for 2022 and \$11,059 for 2023.

	Gross Lease Amount 2021	Monthly Payment (Gross) 2021	Sublease Payments 2021	Net Lease Payments 2021
500 Washington	\$258,034	\$28,091	\$130,276	\$127,758

In accordance with FASB ASC 842, the Company has recorded a lease asset to account for the right-of-use of the office space and a lease liability to account for the liability owed over the remaining life of the lease agreement. The balance is \$244,608 at December 31, 2021. There are currently no sublease agreements in place.

5. Income Taxes

There is no federal income tax liability for the Company at December 31, 2021. As a Limited Liability Company (LLC) the Company is a flow-through-entity similar to a partnership.

6. Fixed Assets

At December 31, 2021 the fixed assets were as follows:

Furniture and equipment	\$178,016
Depreciation of furniture and equipment	<u>(172,251)</u>
Net furniture and equipment	<u>5,765</u>
Tenant improvements - Washington Street	64,216
Amortization of leasehold improvements	<u>(64,216)</u>
Net leasehold improvements	
Total fixed assets and leasehold improvements	<u>\$ 5,765</u>

VIANT CAPITAL, LLC
Notes to Financial Statements
December 31, 2021

Furniture and equipment are depreciated on a straight-line basis over 3 - 7 years. The 2006 leasehold improvements were amortized over the term of the initial lease.

7. **Restricted Securities**

Fair value measurements

During the normal course of business, stock warrants are received for services performed by the Company.

The Company also invested in early stage private companies. The Company currently holds both common and preferred shares of stock of private companies that are executed but not readily marketable. At December 31, 2021, the Company had common stock in four private companies totaling \$135,300. These private company investments would be deemed to be Level 3 due to the lack of significant observable inputs. The Company used the Black Scholes method of valuation to value the warrants at December 31, 2021.

Warrants in Private Companies

The Company has warrants in various private companies. The estimated value of these warrants is \$778,219 as of December 31, 2021. These warrants are classified as Level 3.

	<u>Warrants and Options</u>	<u>Fair Market Value</u>
GrayMeta Inc.	79,244	\$ 145,017
GrayMeta, Inc.	340,756	623,583
ForeLight Inc.	34,922	9,138
Other Warrants	N/A	481
		<u>\$ 778,219</u>

Stocks

The Company invested in publicly traded stocks. At December 31, 2021 the stocks had a balance of \$28,560. These stocks are classified as Level 1.

There were no transfers in or out of Level 3 during 2021.

8. **Subsequent Events**

Management has evaluated subsequent events through the date on which the financial statements were available to be issued. No additional adjustments or disclosures to the financial statements were deemed necessary.

VIANT CAPITAL, LLC
Notes to Financial Statements
December 31, 2021

9. Loan Payable

The Company received a loan from First Republic Bank in the amount of \$63,600 under the Paycheck Protection Program established by the Coronavirus Aide, Relief, and Economic Security ("CARES") Act. The loan is subject to a note dated April 27, 2020 and may be forgiven to the extent proceeds of the loan are used for eligible expenditures, such as payroll and other expenses described in the CARES Act. The note bears interest at a rate of 1% per annum and is payable in monthly installments of principal and interest over twenty-four months beginning twelve months from the date of the loan. The loan may be repaid at any time with no prepayment penalty. The Company has determined that it is eligible for complete forgiveness of the note. As of December 31st, 2020 the Company has applied for loan forgiveness and is awaiting approval for complete forgiveness. The Company received forgiveness for the loan on April 9, 2021.

The Company also received a loan from the U.S. Small Business Administration in the amount of \$152,000. The loan is subject to a note dated July 15, 2020. The Company must pay principal and interest payments every month beginning twelve months from the date of the note. All remaining principal and accrued interest is due and payable thirty years from the date of the Note.

VIANT CAPITAL LLC
Schedule I
Computation of Net Capital Under Rule 15c3-1
of the Securities and Exchange Commission
December 31, 2021

Company equity		\$ 994,686	
<i>Assets not allowed for net capital purposes:</i>			
Accounts receivable	(2,400)		
Deposits and prepaid assets	(61,753)		
Warrants	(778,219)		
Other investments	(135,300)		
Net furniture and equipment	<u>(5,765)</u>	(983,437)	
Allowable credits		200,000	
Haircut other securities		<u>(4,284)</u>	
Net Capital		206,965	A
<i>Minimum net capital required:</i>			
Greater of 6-2/3% of aggregate indebtedness (\$258,340) or \$5,000		<u>17,223</u>	
Net capital in excess of requirement		<u>\$ 189,742</u>	
Aggregate indebtedness		<u>\$ 258,340</u>	B
Ratio of aggregate indebtedness (\$258,340) to net capital (\$206,965)		<u>1.25 to 1</u>	
	B	A	

Reconciliation of above net capital to FOCUS Report filed:

	<u>Aggregate Indebtedness</u>	<u>Net Capital</u>	<u>Ratio AI/NC</u>
Per submitted computation	\$ 208,340	\$ 256,965	0.81 to 1
Addition of deferred revenue	<u>50,000</u>	<u>(50,000)</u>	
Per statements as finalized	<u>\$ 258,340</u>	<u>\$ 206,965</u>	1.25 to 1

VIANT CAPITAL LLC
Schedule II
Computation for determination of Reserve Requirements
and Information Relating to the Possession or Control Requirements
Under Rule 15c3-3 of the SEC
December 31, 2021

The Company is not claiming an exemption from the provisions of Rule 15c3-3 under the Securities Exchange Act of 1934. See Exemption Report for further detail.



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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members
of Viant Capital, LLC

We have reviewed management's statements, included in the accompanying Exemption Report, in which (1) Viant Capital, LLC (the Company) identified the following provisions of 17 C.F.R. §15c3-3(k) under which Viant Capital, LLC did not claim an exemption from 17 C.F.R. §240.15c3-3; and (2) because the Company is filing this Exemption Report relying on Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. §240.17a-5 because the Company limits its business activities exclusively to: (1) private placements of securities to institutional customers on a best efforts basis, and; (2) merger and acquisition consulting and investment advisory, and the Company (1) did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers; (2) did not carry accounts of or for customers; and (3) does not and will not carry PAB accounts (as defined in Rule 15c3-3) throughout the most recent fiscal year without exception.

The Company'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 the Company'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 upon the Company's business activities contemplated by Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5, and related SEC Staff Frequently Asked Questions.

Cropper Accountancy Corporation

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California

March 1, 2022

Viant Capital LLC
 500 Washington Street
 Suite 340
 San Francisco, CA 94111

Tel (415) 820-6105
 Fax (415) 820-6101



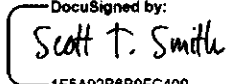
Viant Capital LLC Exemption Report

Viant Capital LLC (the "Company") is a registered broker-dealer subject to Rule 17a-5 promulgated by the Securities and Exchange Commission (17 C.F.R. §240.17a-5, "Reports to be made by certain brokers and dealers"). This Exemption Report was prepared as required by 17 C.F.R. §240.17a-5(d)(1) and (4). To the best of its knowledge and belief, the Company states the following:

- (1) The Company does not claim an exemption under paragraph (k) of 17 C.F.R. § 240.15c3-3, and
- (2) The Company is filing this Exemption Report relying on Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5 because the Company limits its business activities exclusively to: (1) private placements of securities to institutional customers on a best efforts basis, and (2) merger and acquisition consulting and investment advisory; and the Company (1) did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers; (2) did not carry accounts of or for customers; and (3) does not and will not carry PAB accounts (as defined in Rule 15c3-3).

Viant Capital LLC

I, Scott Smith, swear (or affirm) that, to my best knowledge and belief, this Exemption Report is true and correct.

By: 
 Title: CEO | Managing Director

2/15/2022

² Footnote 74 of Release No. 34-70073 and the related SEC Staff Frequently Asked Questions contemplate a broker-dealer that: (1) does not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, (other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b)(2) of Rule 15c2-4 and/or funds received and promptly transmitted for effecting transactions via subscriptions on a subscription way basis where the funds are payable to the issuer or its agent and not to the Company); (2) does not carry accounts of or for customers; and (3) does not carry PAB accounts (as defined in Rule 15c3-3) throughout the most recent fiscal year. A broker-dealer that has one or more deviations from the practices described in Footnote 74 and the SEC Staff FAQs should consider whether it is appropriate for the broker-dealer to file a compliance report as opposed to an exemption report taking into account the nature and extent of the deviation or deviations.

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON
APPLYING AGREED-UPON PROCEDURES**

To the Members of
Viant Capital, LLC

We have performed the procedures included in Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and in the Securities Investor Protection Corporation (SIPC) Series 600 Rules, which are enumerated below on the accompanying General Assessment Reconciliation (Form SIPC-7) for the year ended December 31, 2021. Management of Viant Capital, LLC (Company) is responsible for its Form SIPC-7 and for its compliance with the applicable instructions on Form SIPC-7.

Management of the Company has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you and SIPC in evaluating the Company's compliance with the applicable instructions on Form SIPC-7 for the year ended December 31, 2021. Additionally, SIPC has agreed to and acknowledged that the procedures performed are appropriate for their intended purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our findings are as follows:

- 1) Compared the listed assessment payments in Form SIPC-7 with respective cash disbursement records entries, noting no differences;
- 2) Compared the Total Revenue amounts reported on the Annual Audited Report Form X-17A-5 Part III for the year ended December 31, 2021 with the Total Revenue amount reported in Form SIPC-7 for the year ended December 31, 2021, noting no differences;
- 3) Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers, noting no differences;
- 4) Recalculated the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers supporting the adjustments, noting no differences; and
- 5) Compared the amount of any overpayment applied to the current assessment with the Form SIPC-7 on which it was originally computed, noting no differences.

We were engaged by the Company to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and in accordance with the standards of the Public Company Accounting Oversight Board (United States). We were not engaged to and did not conduct an examination or a review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Company's Form SIPC-7 and for its compliance with the applicable instructions on Form SIPC-7 for the year ended December 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Company and SIPC and is not intended to be and should not be used by anyone other than these specified parties.

Cropper Accountancy Corporation

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California

March 1, 2022

SIPC-7

(36-REV 12/18)

SECURITIES INVESTOR PROTECTION CORPORATION

Mail Code: 8967 P.O. Box 7247 Philadelphia, PA 19170-0001

General Assessment Reconciliation**SIPC-7**

(36-REV 12/18)

For the fiscal year ended 12/31/2021

(Read carefully the instructions in your Working Copy before completing this Form)

TO BE FILED BY ALL SIPC MEMBERS WITH FISCAL YEAR ENDINGS

1. Name of Member, address, Designated Examining Authority, 1934 Act registration no. and month in which fiscal year ends for purposes of the audit requirement of SEC Rule 17a-5:

51602 FINRA DEC
 VIANT CAPITAL LLC
 500 WASHINGTON ST STE 325
 SAN FRANCISCO, CA 94111-2947

Note: If any of the information shown on the mailing label requires correction, please e-mail any corrections to form@sipc.org and so indicate on the form filed.

Name and telephone number of person to contact respecting this form.

Jeannette Gaston 973-291-8591

2. A. General Assessment (item 2e from page 2) \$ 3,631
- B. Less payment made with SIPC-6 filed (exclude interest) (1,949)
07/29/2021
 Date Paid
- C. Less prior overpayment applied ()
- D. Assessment balance due or (overpayment) _____
- E. Interest computed on late payment (see instruction E) for _____ days at 20% per annum _____
- F. Total assessment balance and interest due (or overpayment carried forward) \$ 1,682
- G. PAYMENT: ☒ the box
 Check mailed to P.O. Box ☒ Funds Wired ☐ ACH ☐ \$ 1,682
 Total (must be same as F above)
- H. Overpayment carried forward \$()

3. Subsidiaries (S) and predecessors (P) included in this form (give name and 1934 Act registration number):

The SIPC member submitting this form and the person by whom it is executed represent thereby that all information contained herein is true, correct and complete.

Viant Capital, LLC

(Name of Corporation, Partnership or other organization)

Jeannette Gaston
 (Authorized Signature)

Dated the 24th day of February, 20 22

FINOP

(Title)

This form and the assessment payment is due 60 days after the end of the fiscal year. Retain the Working Copy of this form for a period of not less than 6 years, the latest 2 years in an easily accessible place.

SIPC REVIEWERDates: Postmarked Received ReviewedCalculations _____ Documentation _____Forward Copy _____

Exceptions:

Disposition of exceptions:

Amounts for the fiscal period
beginning 01/01/2021
and ending 12/31/2021

Eliminate cents

\$ 2,577,695

(1) Total revenues from the securities business of subsidiaries (except foreign subsidiaries) and predecessors not included above.

(6) Expenses other than advertising, printing, registration fees and legal fees deducted in determining net profit from management of or participation in underwriting or distribution of securities.

Total additions

(1) Revenues from the distribution of shares of a registered open end investment company or unit investment trust, from the sale of variable annuities, from the business of insurance, from investment advisory services rendered to registered investment companies or insurance company separate accounts, and from transactions in security futures products.

(3) Commissions, floor brokerage and clearance paid to other SIPC members in connection with securities transactions.

(6) 100% of commissions and markups earned from transactions in (i) certificates of deposit and (ii) Treasury bills, bankers acceptances or commercial paper that mature nine months or less from issuance date.

(7) Direct expenses of printing advertising and legal fees incurred in connection with other revenue related to the securities business (revenue defined by Section 16(9)(L) of the Act).

(8) Other revenue not related either directly or indirectly to the securities business.
(See Instruction C):

157,160

(Deductions in excess of \$100,000 require documentation)

(9) (i) Total interest and dividend expense (FOCUS Line 22/PART IIA Line 13, Code 4075 plus line 2b(4) above) but not in excess of total interest and dividend income. \$

(ii) 40% of margin interest earned on customers securities accounts (40% of FOCUS line 5, Code 3960).

Enter the greater of line (i) or (ii)

Total deductions

2d. SIPC Net Operating Revenues

2e. General Assessment @ .0015

157,160

2,442,535

3,631

(to page 1, line 2.A.)