



Report of Independent Registered Public Accounting Firm

To Management of South Street Securities LLC:

We have reviewed South Street Securities LLC's (the "Company") assertions, included in the accompanying South Street Securities LLC's Exemption Report, in which (1) the Company stated that it elected to file an Exemption Report in accordance with 17 C.F.R. § 240.17a-5 Footnote 74 and the SEC FAQ dated April 4, 2014 question and answer 6 and (2) the Company stated that it met the conditions of 17 C.F.R. § 240.17a-5 Footnote 74 and the SEC FAQ dated April 4, 2014 question and answer 6 by not holding customer funds or securities, not claiming an exemption from 17 C.F.R. § 240.15c3-3, and its business activities that would otherwise require a Compliance Report being limited to proprietary trading throughout the year ended December 31, 2016 without exception. The Company's management is responsible for the assertions and for meeting the conditions of 17 C.F.R. § 240.17a-5 Footnote 74 and the SEC FAQ dated April 4, 2014 question and answer 6 throughout the year ended December 31, 2016.

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 meeting the conditions of 17 C.F.R. § 240.17a-5 Footnote 74 and the SEC FAQ dated April 4, 2014 question and answer 6. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertions. 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 assertions referred to above for them to be fairly stated, in all material respects.

PricewaterhouseCoopers LLP

February 27, 2017