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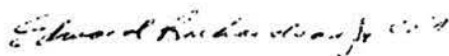
Board of Directors
Harbor Light Securities, LLC
501 West Butler Road
Suite H
Greenville, SC 29607

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

I have reviewed management's statements, included in the accompanying Representation Letter of Exemptions, in which (1) Harbor Light Securities, LLC, identified the following provisions of 17 C.F.R. § 15c3-3(k) under which Harbor Light Securities, LLC, claimed an exemption from 17 C.F.R. § 15c3-3(k)(1), and (2) Harbor Light Securities, LLC, stated that Harbor Light Securities, LLC, met the identified exemption provisions throughout the most recent fiscal year without exception Harbor Light Securities, LLC's management is responsible for compliance with the exemption provisions and its statements.

My 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 Harbor Light Securities, LLC'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, I do not express such an opinion.

Based on my review, I'm 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)(1) of Rule 15c3-3 under the Securities Exchange Act of 1934.



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