

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

ANNUAL REPORTS  
FORM X-17A-5  
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 01/01/2022 AND ENDING 12/31/2022  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF FIRM: McIntyre Capital Partners, 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.)

3 Columbus Circle - 15th Floor

(No. and Street)

New York

NY

10019

(City)

(State)

(Zip Code)

PERSON TO CONTACT WITH REGARD TO THIS FILING

David McPhedran 646-450-3554

dmcphedran@mcintyreCAP.com

(Name)

(Area Code - Telephone Number)

(Email Address)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose reports are contained in this filing\*

Michael Coglianese, CPA PC

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

125 E. Lake St.

Bloomington

IL

60108

(Address)

(City)

(State)

(Zip Code)

10/20/09

3874

(Date of Registration with PCAOB)(if applicable)

(PCAOB Registration Number, if applicable)

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\* 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.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

# OATH OR AFFIRMATION

I, David McPhedran, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of McIntyre Capital Partners, LLC, as of March 2nd, 2023, 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.

Signature: D. McPhedran

Title: Managing Partner

State of New York County of Duchess

Subscribed and sworn to (or affirmed) before me on this 2nd day

of March, 2023 by David McPhedran

Notary Public

EMILY L. BROWNE  
Notary Public, State of New York  
No. 01BR638474  
Qualified in Ulster County  
My Commission Expires December 10, 2026

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.

**MCINTYRE CAPITAL PARTNERS, LLC**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**For the Year Ended December 31, 2022  
With Report of Independent Registered Public Accounting Firm**

MCINTYRE CAPITAL PARTNERS, LLC  
FINANCIAL STATEMENTS  
and  
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

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MICHAEL COGLIANESE CPA, P.C.  
ALTERNATIVE INVESTMENT ACCOUNTANTS

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Bloomington | Chicago

## Report of Independent Registered Public Accounting Firm

To the Members of McIntyre Capital Partners, LLC

### Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of McIntyre Capital Partners, LLC as of December 31, 2022, the related statements of operations, changes in members' equity, and cash flows for the year then ended, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of McIntyre Capital Partners, LLC as of December 31, 2022, 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 McIntyre Capital Partners, LLC's management. Our responsibility is to express an opinion on McIntyre Capital Partners, 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 McIntyre Capital Partners, 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.

### Supplemental Information

The supplemental information listed in the accompanying table of contents within the financial statements has been subjected to audit procedures performed in conjunction with the audit of McIntyre Capital Partners, LLC's financial statements. The supplemental information is the responsibility of McIntyre Capital Partners, 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 listed in the accompanying table of contents is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have served as McIntyre Capital Partners, LLC's auditor since 2021.

*Michael Coglianese CPA, P.C.*

Bloomington, IL  
March 2, 2023

MCINTYRE CAPITAL PARTNERS, LLC  
STATEMENT OF FINANCIAL CONDITION  
AS OF DECEMBER 31, 2022

	<u>Dec 31, 2022</u>
ASSETS	
Current Assets	
Checking/Savings	
First Republic Bank	80,530
Web CRD	480
Total Checking/Savings	<u>81,010</u>
Other Current Assets	
Security Deposit	2,500
Pre-paid Expense	5,300
Total Other Current Assets	<u>7,800</u>
Total Current Assets	<u>88,810</u>
TOTAL ASSETS	<u><u>\$88,810</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>3,000</u>
Total Accounts Payable	3,000
Credit Cards	
American Express	348
Total Credit Cards	348
Total Current Liabilities	<u>3,348</u>
Total Liabilities	<u>3,348</u>
Equity	
Members Draw	(272,153)
Members Equity	357,615
Total Equity	<u>85,462</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$88,810</u></u>

MCINTYRE CAPITAL PARTNERS, LLC  
STATEMENT OF OPERATIONS  
JANUARY THROUGH DECEMBER 2022

	<u>Jan - Dec 22</u>
Ordinary Income/Expense	
Income	
Commission Income	815,346
Consulting/Retainer	30,000
Total Income	<u>845,346</u>
Expense	
Commissions	403,400
Office	
Dues and Subscriptions	28,480
Rent Expense	12,886
Hardware	5,655
Software	3,700
Telephone Expense	1,417
Computer and Internet Expenses	844
Printing and Reproduction	367
Office Supplies	14
Total Office	<u>53,363</u>
Regulatory	
Consulting Advisory Fees	20,843
Registration Fees	17,982
SIPC Dues	1,335
Fidelity Bond Insurance	576
Total Regulatory	<u>40,735</u>
Accounting, Legal, Banking	
Accounting	23,824
Legal Expenses	2,795
Taxes	(729)
Total Accounting, Legal, Banking	<u>25,890</u>
Travel	
Airfare	5,904
Hotel	912
Train, Taxi, Auto, Parking	651
Meals and Entertainment	455
Total Travel	7,922
Total Expense	<u>531,310</u>
Net Ordinary Income	<u>314,037</u>
Net Income	<u><u>\$314,037</u></u>

MCINTYRE CAPITAL PARTNERS, LLC  
STATEMENT OF CHANGES IN MEMBER'S EQUITY  
FOR THE YEAR DECEMBER 31, 2022

	<u>2022</u>
Balance - December 31, 2021	\$ 43,578
Member's capital contributions in 2022	(272,153)
Net income in 2022	<u>314,037</u>
Balance - December 31, 2022	<u><u>\$ 85,462</u></u>

MCINTYRE CAPITAL PARTNERS, LLC  
STATEMENT OF CASH FLOWS  
JANUARY - DECEMBER 2022

	<u>Jan - Dec 22</u>
OPERATING ACTIVITIES	
Net Income	314,037
Other Operating Activities	<u>167</u>
Net cash provided by Operating Activities	314,204
FINANCING ACTIVITIES	
Equity Distributions	(272,153)
Net cash provided by Financing Activities	<u>(272,153)</u>
Net cash increase for period	<u>42,051</u>
Cash at beginning of period	<u>38,959</u>
Cash at end of period	<u><u>\$81,010</u></u>

MCINTYRE CAPITAL PARTNERS, LLC

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

**Note 1 - Organization and nature of business**

McIntyre Capital Partners, LLC (the "Company"), is a broker-dealer registered with the Security and Exchange Commission ("SEC"), and a member of the Financial Industry Regulatory Authority ("FINRA"). The Company was created on May 21, 2008 as a Washington State Limited Liability Company. The Company offers merger and acquisition advisory services and helps clients raise capital via private placements.

**Note 2 - Significant accounting policies**

Basis of accounting

The financial statements of the Company have been prepared on the accrual basis of accounting.

Cash and cash equivalents

The Company considers all highly liquid assets purchased with a maturity of three months or less to be cash equivalents.

Accounts receivable

The Company records trade accounts receivable from customers based on monthly billings for services performed. The past due status of individual accounts is determined by the related customer contracts. Accounts are written off as uncollectible when management determines that collection of the balance is remote.

Revenue recognition

The Company engages in providing private placement and advisory services. Investment banking fees are recorded on a trade date basis and advisory fees are recognized at the time services are earned. The Company may be engaged as a finder in connection with capital funding engagements where introduction and success fees are earned at the time services are rendered and following the satisfactory funding of each investment opportunity in accordance with the completion of the terms of each capital raising opportunity.

Estimates

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

MCINTYRE CAPITAL PARTNERS, LLC

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

**Note 2 - Significant accounting policies (continued)**

Expense reimbursements

During the normal course of business, the Company enters into various contracts that may include a reimbursement for expenses or regulatory fees incurred while performing services under that contract. These reimbursements are recorded as a reduction of the corresponding expense when received.

Subsequent Events

The Company has evaluated events subsequent to the balance sheet date for items requiring recording or disclosure in the financial statements. The evaluation was performed through the date the financial statements were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements.

**Note 3 - Liabilities subordinated to claims of general creditors**

There were no liabilities subordinated to claims of general creditors at December 31, 2022.

**Note 4 - Concentrations of credit risk**

The Company maintains cash balances at financial institutions that at times may exceed the amount covered by insurance provided by the Federal Deposit Insurance Corporation. There was no such excess amount at December 31, 2022.

**Note 5 - Net capital requirements**

The Company is subject to the SEC Uniform Net Capital Rule (SEC Rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregated indebtedness to net capital, both as defined, shall not exceed 15 to 1. The rule of the "applicable" exchange also provides that the equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. At December 31, 2022, the Company had net capital of \$77,662 which was \$72,662 in excess of its required net capital of \$5,000. The Company's net capital ratio was 0 to 1.

**Note 6 – Income Taxes**

The Company is a limited liability company and, as such, is not a taxpaying entity for federal and state income tax purposes. The income of the Company is reported by the members on their respective returns. Accordingly, no provision for federal or state income taxes or income tax recoveries is recorded

MCINTYRE CAPITAL PARTNERS, LLC

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

**Note 6 – Income Taxes (continued)**

in the financial statements of the Company as of December 31, 2022. The Company is subject to New York City unincorporated business tax.

Uncertain tax positions - The Company adopted the provisions of “*Accounting for Uncertainty in Income Taxes*” which prescribes recognition thresholds that must be met before a tax position is recognized in the financial statements and provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Under *Accounting for Uncertainty in Income Taxes*, an entity may only recognize or continue to recognize tax positions that meet a “more likely than not” threshold. The Company has evaluated its tax positions for the year ended December 31, 2022, and does not expect a material adjustment to be made. The Company is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress. The tax returns are open to examination by taxing authorities for the years after 2019.

**Note 7 – Commitments**

The Company renewed their lease agreement for its New York City office space on January 1<sup>st</sup>, 2023 for \$1,000 per month. The lease expires December 31, 2023.

# SCHEDULE I

## MCINTYRE CAPITAL PARTNERS, LLC COMPUTATION OF NET CAPITAL UNDER SEC RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION AS OF DECEMBER 31, 2022

	<u>December 31, 2022</u>
<b>ASSETS</b>	
Allowable Assets	
Cash	80,530
Other	<u>480</u>
Total Assets	81,010
Non-Allowable Assets	<u>7,800</u>
<b>TOTAL ASSETS</b>	<u>88,810</u>
<b>LIABILITIES &amp; EQUITY</b>	
Aggregate Indebtedness	
Accounts Payable	<u>3,348</u>
Total Aggregate Indebtedness	<u>3,348</u>
Equity	
Capital Contributions	(272,153)
Members' Equity	43,578
Net Income	<u>314,037</u>
Total Equity	<u>85,462</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>88,810</u>
<b>TOTAL EQUITY</b>	85,462
Less Non-allowable assets	7,800
<b>NET CAPITAL</b>	77,662
Less the greater of:	
6 2/3% of Aggregate Indebtedness	223
<b>MINIMUM NET CAPITAL REQUIREMENT</b>	<u>5,000</u>
<b>EXCESS NET CAPITAL</b>	<u>72,662</u>
<b>EXCESS NET CAPITAL at 120%</b>	<u>87,194</u>
<b>Net Capital Percentage of Requirement</b>	<u>1864%</u>
<b>Aggregate Indebtedness Ratio</b>	<u>4.31%</u>

MCINTYRE CAPITAL PARTNERS, LLC  
AS OF DECEMBER 31, 2022

Schedule II

COMPUTATION OF DETERMINATION OF RESERVE REQUIREMENTS  
UNDER RULE 15c3-3 OF THE SECURITIES AND EXCHANGE COMMISSION

Not applicable

INFORMATION FOR POSSESSION OR CONTROL REQUIREMENTS UNDER  
RULE 15c3-3 OF THE SECURITIES AND EXCHANGE COMMISSION

Not applicable



February 28<sup>th</sup>, 2023

SEC Headquarters  
100 F Street, NE  
Washington, DC 20549

SEC Regional Office  
200 Vesey St. Suite #400  
New York, NY 10281

Financial Industry Regulatory Authority  
FINRA  
55 West Monroe Street, Suite 2600  
Chicago, IL 60603

**RE: EXEMPTION REPORT pursuant to SEC Rule 17a-5(d)(4)**

To Whom It May Concern:

McIntyre Capital Partners, LLC (CRD# 148521) (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) receiving transaction-based compensation for identifying potential merger and acquisition opportunities for clients, and the Company (1) did 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) did not carry accounts of or for customers; and (3) did not carry PAB accounts (as defined in Rule 15c3-3) throughout the most recent fiscal year without exception.

McIntyre Capital Partners, LLC

I, David McPhedran, swear (or affirm) that, to the best of my knowledge or belief, This Exemption Report is true and correct.



By: David McPhedran

Feb 28th, 2023

Date

Title: Managing Partner



MICHAEL COGLIANESE CPA, P.C.  
ALTERNATIVE INVESTMENT ACCOUNTANTS

125 E. Lake Street, Ste. 303  
Bloomington, IL 60108  
Tel 630.351.8942  
Mike@cogcpa.com | www.cogcpa.com

Bloomington | Chicago

**Report of Independent Registered Public Accounting Firm**

To the Members of McIntyre Capital Partners, LLC

We have reviewed management's statements, included in the accompanying Exemption Report of Brokers and Dealers ("Exemption Report") pursuant to SEC Rule 17a-5, in which McIntyre Capital Partners, LLC did not claim an exemption under paragraph (k) of 17 C.F.R. § 240.15c3-3, and is filing its Exemption Report as a Non-Covered Firm relying on Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5 because McIntyre Capital Partners, LLC limits its business activities exclusively to (1) receiving transaction-based compensation for identifying potential merger and acquisition opportunities for clients, and McIntyre Capital Partners, LLC (1) did 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 McIntyre Capital Partners, LLC); (2) did not carry accounts of or for customers; and (3) did not carry PAB accounts (as defined in Rule 15c3-3) throughout the most recent fiscal year without exception. McIntyre Capital Partners, LLC'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 McIntyre Capital Partners, 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, 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 Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5 related to the Non-Covered Firm Provision.

*Michael Coglianese CPA, P.C.*

Bloomington, IL  
March 2, 2023



MICHAEL COGLIANESE CPA, P.C.  
ALTERNATIVE INVESTMENT ACCOUNTANTS

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Bloomington | Chicago

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

Members of McIntyre Capital Partners, 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 and were agreed to by McIntyre Capital Partners, LLC and the SIPC, solely to assist you and SIPC in evaluating McIntyre Capital Partners, LLC's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7) for the year ended December 31, 2022. McIntyre Capital Partners, LLC's management is responsible for its Form SIPC-7 and for its compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with standards established by the Public Company Accounting Oversight Board (United States) and in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 amount reported on the Annual Audited Report Form X-17A-5 Part III for the year ended December 31, 2022 with the Total Revenue amount reported in Form SIPC-7 for the year ended December 31, 2022, 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.

We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on McIntyre Capital Partners, LLC's compliance with the applicable instructions of the Form SIPC-7 for the year ended December 31, 2022. 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.

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

*Michael Coglianese CPA, P.C.*

Bloomington, IL  
March 2, 2023