



Knight • Rolleri • Sheppard, CPAS, LLP  
Michael J. Knight, CPA, CVA, CFE, ABV  
John M. Rolleri, CPA, CFE  
Ryan C. Sheppard, CPA, CFF

## **REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Member of  
Park Sutton Securities, LLC

We have audited the accompanying statement of financial condition of Park Sutton Securities, LLC (a Delaware limited liability company) as of December 31, 2015, and the related statements of operations, changes in changes in member's equity and cash flows for the year then ended. These financial statements are the responsibility of Park Sutton Securities, LLC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Park Sutton Securities, LLC as of December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The Computation of Net Capital Under Rule 15c3-1 and Reconciliation of Net Capital from Quarterly Focus – Rule 17a-5(d)(4) of the Securities and Exchange Commission has been subjected to audit procedures performed in conjunction with the audits of Park Sutton Securities, LLC's financial statements. The supplemental information is the responsibility of Park Sutton Securities, 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 Computation of Net Capital Under Rule 15c3-1 and Reconciliation of Net Capital from Quarterly Focus – Rule 17a-5(d)(4) of the Securities and Exchange Commission is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Knight Rolleri Sheppard CPAS, LLP*

Knight Rolleri Sheppard CPAS, LLP  
Fairfield, Connecticut  
February 19, 2016