



Accountants & Advisors

Managing Member  
Client One Securities, LLC

Report of Independent Registered Public Accounting Firm on Management's Exemption Report

We have reviewed management's statements, included in the accompanying Exemption Report, in which (1) Client One Securities, LLC identified the following provisions of 17 C.F.R. § 15c3-3(k) under which Client One Securities, LLC claimed an exemption from 17 C.F.R. § 240.15c3-3(k)(2)(ii) (the "exemption provisions") and (2) Client One Securities, LLC stated that Client One Securities, LLC met the identified exemption provisions throughout the most recent fiscal year without exception. Client One Securities, 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 Client One 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, 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 paragraph (k)(2)(ii) of Rule 15c3-3 under the Securities Exchange Act of 1934.

A handwritten signature in black ink that reads 'RBSM, LLP'.

Leawood Kansas  
February 25, 2016