

March 20, 2018

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: Reissued Financial Statements for Crossroads Capital Distributors, LLC

To Whom it May Concern:

Please find attached our reissued financial statements per the request of our auditors, Ronald Blue & Co. CPAs and Consultants, LLP.

We are reissuing these because the Independent Auditors' Report was missing the following sentence: "We have served as Crossroads Capital Distributors, LLC's auditor since 2015". There are no other changes to the reissued financial statements.

Should you have any questions, please let me know.

Sincerely,



Virginia Voos
Chief Financial Officer

140 Newport Center Drive, Suite 150, Newport Beach, CA 92660

Office 949.629.4330

Crossroads Capital Distributors, LLC. Member FINRA/SIPC

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

**ANNUAL AUDITED REPORT
FORM X-17A-5
PART III**

OMB APPROVAL	
OMB Number:	3235-0123
Expires:	August 31, 2020
Estimated average burden hours per response.....	12.00

SEC FILE NUMBER
8-69478

FACING PAGE

**Information Required of Brokers and Dealers Pursuant to Section 17 of the
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder**

REPORT FOR THE PERIOD BEGINNING 01/01/2017 AND ENDING 12/31/2017
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Crossroads Capital Distributors, LLC

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

140 Newport Center Drive, Suite 150

OFFICIAL USE ONLY
FIRM I.D. NO.

(No. and Street)

Newport Beach

CA

92660

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Virginia Voos, 770-923-9632

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Ronald Blue & Co.

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

1551 North Tustin Avenue

Santa Ana

CA

92705

(Address)

(City)

(State)

(Zip Code)

CHECK ONE:



Certified Public Accountant



Public Accountant



Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

OATH OR AFFIRMATION

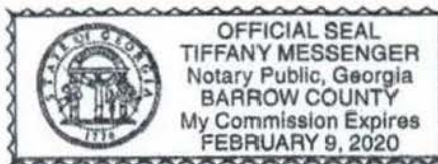
I, Virginia Voos, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Crossroads Capital Distributors, LLC, as of December 31, 20 17, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

[Signature]
Signature

CFO/FINOP

Title

[Signature]
Notary Public



This report ** contains (check all applicable boxes):

- ☒ (a) Facing Page.
- ☒ (b) Statement of Financial Condition.
- ☒ (c) Statement of Income (Loss).
- ☒ (d) Statement of Changes in Financial Condition.
- ☒ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- ☒ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☒ (g) Computation of Net Capital.
- ☒ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☒ (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- ☐ (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☒ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☐ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

****For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).**

CROSSROADS CAPITAL DISTRIBUTORS, LLC

INDEPENDENT AUDITORS' REPORT

December 31, 2017

CROSSROADS CAPITAL DISTRIBUTORS, LLC

December 31, 2017

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INDEPENDENT AUDITORS' REPORT

To the Members
Crossroads Capital Distributors, LLC
Newport Beach, California

Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Crossroads Capital Distributors, LLC (the Company) as of December 31, 2017, the related statements of income, changes in members' equity, changes in liabilities subordinated to claims of general creditors, 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 the Company as of December 31, 2017, 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 the Company's management. Our responsibility is to express an opinion on the Company'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 the Company 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 computation of net capital under rule 15c3-1 of the Securities and Exchange Commission, statement under rule 17a-5(d)(4) of the Securities and Exchange Commission, computation for determination of reserve requirements pursuant to rule 15c3-3 of the Securities and Exchange Commission, and information relating to the possession or control requirements under rule 15c3-3 of the Securities and Exchange Commission has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The supplemental information is the responsibility of the Company'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 of the Securities and Exchange Commission, statement under rule 17a-5(d)(4) of the Securities and Exchange Commission, computation for determination of reserve requirements pursuant to rule 15c3-3 of the Securities and Exchange Commission, and information relating to the possession or control requirements under rule 15c3-3 of the Securities and Exchange Commission is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have served as Crossroads Capital Distributors, LLC's auditor since 2015.

Ronald Blue & Co.
CPAs and Consultants, LLP

Santa Ana, California
March 1, 2018

CROSSROADS CAPITAL DISTRIBUTORS, LLC

STATEMENT OF FINANCIAL CONDITION

December 31, 2017

ASSETS

Cash and cash equivalents	\$ 240,113
Accounts receivable	29,438
Other receivables	13,640
Prepaid expenses	<u>74,386</u>
Total current assets	357,577
Computer equipment, net	<u>7,107</u>
Total assets	<u>\$ 364,684</u>

LIABILITIES AND MEMBERS' EQUITY

Liabilities

Accounts payable	\$ 153,813
Accrued expenses	<u>64,159</u>
Total liabilities	<u>217,972</u>

Members' equity

	<u>146,712</u>
Total liabilities and members' equity	<u>\$ 364,684</u>

See accompanying notes and independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC

STATEMENT OF OPERATIONS

For the Year Ended December 31, 2017

Revenue

Commission income	\$ 871,540
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Operating Expenses

Fees and licenses	53,332
Insurance	126,589
General and administrative	1,291,391
Legal and professional	211,060

Total operating expenses	1,682,372
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(Loss) before provisions for income taxes	(810,832)
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Provision for income taxes	2,070
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Net (loss)	\$ (812,902)
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See accompanying notes and independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC
STATEMENT OF CHANGES IN MEMBERS' EQUITY
For the Year Ended December 31, 2017

	Capital Contributions	Retained Earnings (Deficit)	Total
Balances at December 31, 2016	\$ 785,503	\$ (674,889)	\$ 110,614
Net (loss)	-	(812,902)	(812,902)
Contributions	849,000	-	849,000
Distributions	<u>-</u>	<u>-</u>	<u>-</u>
Balances at December 31, 2017	<u>\$ 1,634,503</u>	<u>\$ (1,487,791)</u>	<u>\$ 146,712</u>

See accompanying notes and independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC

STATEMENT OF CHANGES IN LIABILITIES
SUBORDINATED TO CLAIMS OF CREDITORS
For the Year Ended December 31, 2017

For the year ended December 31, 2017, no subordinated liabilities or agreements exist in the financial statements of Crossroads Capital Distributors, LLC.

See accompanying notes and independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2017

Cash flows from operating activities

Net (loss)	\$ (812,902)
Adjustments to reconcile net income (loss) to net cash change in operating activities:	
Depreciation	1,908
Changes in operating assets and liabilities:	
Commissions receivable	38,567
Other receivables	(13,640)
Prepaid expenses	(8,509)
Accounts payable and accrued expenses	<u>79,607</u>
Net change in cash from operating activities	(714,969)

Cash flows from financing activities

Member's contributions	<u>849,000</u>
Net change in cash	<u>134,031</u>

Cash and cash equivalents, beginning of year 106,082

Cash and cash equivalents, end of year \$ 240,113

Supplemental disclosures of cash flow information

Cash paid for:

Income taxes	<u>\$ 2,070</u>
Interest	<u>\$ -</u>

There were no investing or non-cash financing activities for the year ended December 31, 2017.

See accompanying notes and independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

Note 1 - Summary of significant accounting policies

Organization and nature of business

Crossroads Capital Distributors, LLC (the Company), a Delaware limited liability company, was formed on August 26, 2009, and adopted a fiscal year of December 31. It maintains its principal and only active office in Newport Beach, California.

The Company is governed under a limited liability agreement, commencing on August 26, 2009, amended and restated as of January 1, 2014, and will terminate December 31, 2050.

The Company is a broker-dealer registered with the Securities and Exchange Commission (SEC) and is a member of FINRA. Operations are pursuant to the (k)(2)(i) exemptive provision of SEC Rule 15c3-3 based on limited business activity and it does not hold customer funds or securities. The Company's business consists of the offering and sale of mutual funds, variable life insurance or annuities, business development companies, direct participation programs, limited partnerships, oil and gas interests, and private placements of securities.

Cash and cash equivalents

For the purposes of the statement of cash flows, the Company considers all temporary cash investments purchased with a maturity of three months or less to be cash equivalents.

Income taxes

The provision for taxes and related asset or liability includes Federal and State of California income taxes.

The Company adopted the provisions of Accounting Standards Codification (ASC) 740-10-50, Accounting for Uncertainty in Income Taxes. The statement requires that a tax position be recognized or derecognized based on a 'more-likely-than-not' threshold. This applies to positions taken or expected to be taken in a tax return. The implementation of the statement had no impact on the Company's balance sheets and statements of income and retained earnings. The Company does not believe its financial statements include (or reflect) any uncertain tax positions.

Financial statement estimates and assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

CROSSROADS CAPITAL DISTRIBUTORS, LLC

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

Note 1 - Summary of significant accounting policies (continued)

Commissions receivable

Management considers all accounts and commissions receivable to be fully collectible. Accordingly, no allowance for doubtful accounts is recorded.

Concentrations of credit risk

Credit risk

The Company maintains one bank account, the balance of which may, at times, be in excess of Federal Deposit Insurance Corporation (FDIC) limits. The Company has not experienced any losses in this account. Management does not believe that the Company is exposed to any significant credit risk in connection with cash and cash equivalents.

Note 2 - Net capital requirements

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC Rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 8 to 1 for a year after commencing business and then after that year 15 to 1 (and the rule of the "applicable" exchange also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1). The Company is subject to a \$5,000 minimum capital requirement under SEC Rule 15c3-1. Net capital and related capital ratio fluctuate on a daily basis; however, at December 31, 2017, the Company had net capital of \$51,579 which was \$37,048 in excess of its required minimum net capital of \$14,531. The Company's aggregate indebtedness to net capital ratio was 422.60% at December 31, 2017.

Note 3 - Related party transactions

The Company had entered into an expense sharing agreement with Crossroads Capital Insurance Services, Inc. (CCIS), under which CCIS would be responsible for the rent, shared services, and communication services of the Company. The Company reimburses CCIS according to the terms of the expense agreements. During the year ended December 31, 2017, the Company paid \$24,090 for costs related to the expense agreements.

The Company entered into an expense sharing agreement with Crossroads Capital Management, LLC (CCM), under which CCM would be responsible for the rent, shared services, and communication services of the Company.

CROSSROADS CAPITAL DISTRIBUTORS, LLC

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

Note 3 - Related party transactions (continued)

The Company reimburses CCM according to the terms of the expense agreements. During the year ended December 31, 2017, the Company paid \$6,022 for costs related to the expense agreements.

The Company is affiliated to CCIS, CCM and Crossroads Capital Group, LLC (CCG) through common ownership by its members.

Note 4 - Income taxes

The provision for income taxes for the year ended December 31, 2017, consisted of the following:

State	\$ <u>2,070</u>
Total	\$ <u>2,070</u>

The Company is subject to taxation in the United States and various states jurisdictions. As of December 31, 2017, the Company's tax years for 2013, 2014, 2015, and 2016 are subject to examination by the tax authorities. With few exceptions, as of December 31, 2017, the Company is no longer subject to U.S. federal, state, or local examinations by tax authorities for years before 2012.

Note 5 - Subsequent events

Management has evaluated subsequent events through March 1, 2018, the date on which the financial statements were available to be issued.

CROSSROADS CAPITAL DISTRIBUTORS, LLC

COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1 OF THE
SECURITIES AND EXCHANGE COMMISSION

December 31, 2017

Computation of net capital

Total member's equity	\$ 146,712
Deduct nonallowable assets	<u>(95,133)</u>
Net capital	<u>\$ 51,579</u>

Aggregate indebtedness

Items included in statement of financial condition:

Various liabilities	<u>\$ 217,972</u>
Total aggregate indebtedness	<u>\$ 217,972</u>
Ratio: Aggregate indebtedness to net capital	422.60%

Computation of basic net capital requirement

Minimum dollar net capital required:

Company	\$ 5,000
6-2/3% of total aggregate indebtedness	<u>14,531</u>
Minimum dollar net capital required	<u>14,531</u>
Net capital, as calculated above	<u>51,579</u>
Excess (deficit) net capital	<u>37,048</u>
Net capital less 120% of minimum net capital required	<u>34,142</u>
Net capital, as reported in Company's Part II (unaudited) FOCUS report	<u>\$ 51,579</u>

No material differences were noted between the Company's unaudited filing of Part IIA of the Focus Report and the computation of net capital noted above.

See independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC

STATEMENT UNDER RULE 17a-5(d)(4) OF THE
SECURITIES AND EXCHANGE COMMISSION

December 31, 2017

The audit disclosed no violation of financial, and/or record-keeping problems. There were no material variations in the financial data reported on the unaudited Form X-17a-5 Part IIA dated December 31, 2017, with the final audit report attached.

See independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC

COMPUTATION FOR DETERMINATION OF RESERVE REQUIREMENTS
PURSUANT TO RULE 15c3-3 OF THE
SECURITIES AND EXCHANGE COMMISSION

December 31, 2017

The Company is exempt from the provisions of Rule 15c3-3 of the Securities Exchange Act under Section (k)(2)(i), since it promptly transmits all funds and delivers all securities received in connection with its activities as a broker or dealer, and does not otherwise hold funds or securities for, or owe money or securities to, customers.

See independent auditors' report

CROSSROADS CAPITAL DISTRIBUTORS, LLC

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

December 31, 2017

The Company is exempt from the provisions of Rule 15c3-3 of the Securities Exchange Act under Section (k)(2)(i), since it promptly transmits all funds and delivers all securities received in connection with its activities as a broker or dealer, and does not otherwise hold funds or securities for, or owe money or securities to, customers.

See independent auditors' report

Report of Independent Registered Public Accounting Firm

To the Members
Crossroads Capital Distributors, LLC
Newport Beach, California

Crossroads Capital Distributors, LLC (the Company) is exempt from the provisions of Rule 15c3-3 of the Securities Exchange Act under Section k(2)(i), since it promptly transmits all funds and delivers all securities received in connection with its activities as a broker or dealer, and does not otherwise hold funds or securities for, or owe money or securities to, customers.

We have reviewed management's statements, included in the accompanying exemption report associated with SEC Rule 17a-5, in which (1) the Company identified the following provisions of 17 C.F.R. § 15c3-3(k) under which the Company claimed an exemption from 17 C.F.R. § 240.15c3-3: (2)(i), (the "exemption provisions") and (2) the Company stated that they met the identified exemption provisions throughout the most recent fiscal year without exception. The Company'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 of the United States and, accordingly, included inquiries and other required procedures to obtain evidence about the Company'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 conditions set forth in paragraph k(2)(i) of Rule 15c3-3 under the Securities Exchange Act of 1934.

*Ronald Blue & Co.
CPAs and Consultants, LLP*

Santa Ana, California
March 1, 2018



CROSSROADS CAPITAL DISTRIBUTORS, LLC
BROKER DEALERS ANNUAL EXEMPTION REPORT

Crossroads Capital Distributors, LLC (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:

The Company claims an exemption from the provisions of Rule 15c3-3 under the Securities and Exchange Act of 1934, pursuant to paragraph (k)(2)(i) of the Rule.

The Company met aforementioned exemption provisions throughout the most recent year ended December 31, 2017 without exception.

I, Virginia Voos, swear (or affirm) that, to my best knowledge and belief, this Exemption Report is true and correct.

By: DocuSigned by: *Virginia L. Voos*
Title: *Financial and Operations Principal*
February 21, 2018 0780653FD70442F

140 Newport Center Drive, Suite 150, Newport Beach, CA 92660

Office 949.629.4330

Crossroads Capital Distributors, LLC. Member FINRA/SIPC

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES

To the Members
Crossroads Capital Distributors, LLC
Newport Beach, California

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and with the SIPC Series 600 Rules, we have performed the procedures enumerated below, which were agreed to by Crossroads Capital Distributors, LLC and the Securities Investor Protection Corporation (SIPC) with respect to the accompanying General Assessment Reconciliation (Form SIPC-7) of Crossroads Capital Distributors, LLC for the year ended December 31, 2017, solely to assist you and SIPC in evaluating Crossroads Capital Distributors, LLC's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7). Crossroads Capital Distributors, LLC's management is responsible for Crossroads Capital Distributors, LLC's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States). 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, 2017 with the Total Revenue amount reported in Form SIPC-7 for the year ended December 31, 2017, 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; and
5. Compared the amount of any overpayment applied to the current assessment with the Form SIPC-7 on which it was originally computed, noting no differences.

Ronald Blue & Co.
CPAs and Consultants, LLP
1551 North Tustin Avenue
Suite 1000
Santa Ana, CA 92705

phone 714.543.0500
fax 714.543.1567

RONBLUECPA.COM

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the applicable instructions of the Form SIPC-7. Accordingly, we do not express such an opinion. 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 the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

*Ronald Blue & Co.
CPAs and Consultants, LLP*

Santa Ana, California
March 1, 2018

March 1, 2018

The Members and Audit Committee
Crossroads Capital Distributors, LLC
Irvine, California

We have audited the financial statements of Crossroads Capital Distributors, LLC as of and for the year ended December 31, 2017. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Public Company Accounting Oversight Board Standards

As communicated in our engagement letter dated November 14, 2017, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Accordingly, there is some risk that a material misstatement would remain undetected. Although not absolute assurance, reasonable assurance is a high level of assurance. Also, a financial statement audit is not designed to detect error or fraud that is immaterial to the financial statements. An audit of financial statements includes consideration of internal control over financial reporting sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit of financial statements is not designed to provide assurance on internal control or to identify internal control deficiencies. Accordingly, as part of our audit, we considered the internal control of Crossroads Capital Distributors, LLC solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and other matters noted during our audit in a separate letter to you dated March 1, 2018.

Ronald Blue & Co.
CPAs and Consultants, LLP
1551 North Tustin Avenue
Suite 1000
Santa Ana, CA 92705

phone 714.543.0500
fax 714.543.1567

RONBLUECPA.COM

Significant Issues with Regard to Appointment or Retention of the Auditor

In the normal course of our professional association with Crossroads Capital Distributors, LLC, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement.

No significant issues were encountered in connection with our appointment [or retention] as the auditors of Crossroads Capital Distributors, LLC.

No significant discussions were held regarding the application of accounting principles and auditing standards during the appointment or retention process.

Significant Risks Identified during Risk Assessment Procedures

The following significant risks were identified during the performance of our risk assessment procedures:

- Improper revenue recognition due to fraud
- Unrecorded related party disclosures
- Management override of internal controls and bias to reach Net Capital Requirements
- Noncompliance with laws and regulations, specifically addressing FINRA and SEC regulations.
- Improper broker dealer exemption reporting and certification

Significant Changes to Our Planned Audit Strategy or to the Significant Risks Originally Identified

There were no changes to our planned audit strategy originally identified during the performance of risk assessment procedures.

Significant Accounting Policies and Practices, and Significant Unusual Transactions

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Crossroads Capital Distributors, LLC is included in Note 1 to the financial statements.

There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during [insert year]. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

No matters have come to our attention that would require us, under professional standards, to inform you about the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Critical Accounting Policies and Practices

There are no accounting policies and practices that we consider critical.

Critical Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements or their high degree of subjectivity, and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements is income tax provision calculation.

Management's estimate of the describe the accounting estimate is based on income tax rules. We evaluated the key factors and assumptions used to develop the income tax provision and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Crossroads Capital Distributors, LLC's financial statements relate to: income tax provision and estimages.

Auditor's Evaluation of the Quality of the Entity's Financial Reporting

The primary responsibility for establishing an entity's accounting principles rests with management and includes not only the appropriateness of the accounting policies and practices, but also the quality of such policies, including the identification of critical accounting policies and practices, critical accounting estimates, and significant unusual transactions. Quality policies and practices include the consistency of the entity's accounting policies and their application, the clarity and completeness of the entity's financial statements and related disclosures, and items that could have a significant effect on the faithfulness, verifiability, and objectivity of the accounting information included in the financial statements. Pursuant to professional standards, our responsibility is to evaluate, assess, and communicate our conclusions of the quality of management's financial reporting to the audit committee.

Based on our evaluation, we have found the quality of management's disclosures about significant and critical accounting policies acceptable.

The following is our understanding of management's purpose (or lack thereof) for the significant unusual transactions noted above (describe).

Based on our evaluation, we have found that management's financial statement presentation, including the form, arrangement, and content of the financial statements and the related disclosures are in accordance with U.S. GAAP.

We did not identify any new accounting pronouncements applicable to the entity.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Crossroads Capital Distributors, LLC's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Difficult or Contentious Matters for Which the Auditor Consulted

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Going Concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the entity's ability to continue as a going concern for a reasonable period of time, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to attention during our audit engagement.

If the auditor concludes, after consideration of management's plans, that substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time remains, he or she should communicate the effects, if any, on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report.

Uncorrected and Corrected Misstatements

For the purposes of this letter, professional standards require that we provide to you a schedule of uncorrected misstatements related to accounts and disclosures, and discuss with you the basis for the determination that the uncorrected misstatements were immaterial, including the qualitative factors considered. Additionally, we are required to communicate to you the future-period impact of the current-period uncorrected misstatements on the financial statements.

Uncorrected and Corrected Misstatements (continued)

In addition, we are required to communicate misstatements, other than those determined to be clearly trivial, related to accounts and disclosures identified during the audit engagement that have been corrected by management. These audit adjustments, in our judgment, may not have been detected except through the performance of auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the entity's financial reporting process (that is, could potentially cause future financial statements to be materially misstated). In our judgment, none of the adjustments we proposed, whether recorded or not by the entity, either individually or in the aggregate, indicate matters that could have a significant effect on the entity's financial reporting process. There were no uncorrected and corrected misstatements for your review.

Material Written Communications

We have had no other material written communications with management.

Departure from the Auditor's Standard Report

We do not expect to issue a modified opinion or an opinion that includes explanatory language in the auditor's report.

Disagreements with Management

For purposes of this letter, disagreements with management involve matters, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Crossroads Capital Distributors, LLC's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Significant Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Other Matters

We encountered no other matters that require communication at this time.

This report is intended solely for the information and use of the audit committee, the Members and management of Crossroads Capital Distributors, LLC and is not intended to be and should not be used by anyone other than these specified parties.

Ronald Blue & Co.
CPAs and Consultants, LLP

March 1, 2018

To Management, Audit Committee and the Members of
Crossroads Capital Distributors, LLC
Newport Beach, California

In planning and performing our audit of the financial statements of Crossroads Capital Distributors, LLC as of and for the year ended December 31, 2017, in accordance with standards of the Public Company Accounting Oversight Board (PCAOB) in the United States of America, we considered Crossroads Capital Distributors, LLC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Crossroads Capital Distributors, LLC's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by the audit committee or those overseeing the accounting and financial reporting processes.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies, as defined above.

This communication is intended solely for the information and use of management, Audit Committee, the Members, others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

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CROSSROADS CAPITAL DISTRIBUTORS, LLC

SCHEDULE OF SIPC ASSESSMENT PAYMENTS

Crossroads Capital Distributors, LLC did not have any SIPC assessment payments during the year ending December 31, 2017.