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

OMB APPROVAL  
OMB Number: 3235-0123  
Expires: April 30, 2013  
Estimated average burden  
hours per response..... 12.00



13014773

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

SEC FILE NUMBER  
8-67487

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 01/01/2012 AND ENDING 12/31/2012  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Roundtable Capital Services LLC  
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
280 Park Avenue, 23 Floor East Tower

OFFICIAL USE ONLY  
FIRM I.D. NO.

New York NY 10017  
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT  
Allison Shapiro (212) 488-5473  
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*  
PricewaterhouseCoopers LLP

300 Madison Avenue New York NY 10017  
(Address) (City) (State) (Zip Code)

CHECK ONE:

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

SECURITIES AND EXCHANGE COMMISSION  
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REGISTRATIONS BRANCH

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\*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, Allison Shapiro, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Roundtable Capital Services LLC, as of December 31, 2012, 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:

Yvette Duran
Notary Public, State of New York
No. 01DU6200478
Qualified in Queens County
Commission Expires 02/02/2017

Allison Shapiro
Signature
Chief Financial Officer
Title

Yvette Duran
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).

**ROUNDTABLE CAPITAL SERVICES LLC**  
(A Wholly-Owned Subsidiary of Roundtable Wealth Management LP)

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## Independent Auditor's Report

To the Member of Roundtable Capital Services LLC:

We have audited the accompanying statement of financial condition of Roundtable Capital Services LLC ("the Company") as of December 31, 2012.

### *Management's Responsibility for the Statement of Financial Condition*

Management is responsible for the preparation and fair presentation of the statement of financial condition in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a statement of financial condition that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the statement of financial condition based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of financial condition is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement of financial condition. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the statement of financial condition, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the statement of financial condition in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the statement of financial condition. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the accompanying statement of financial condition presents fairly, in all material respects, the financial position of Roundtable Capital Services LLC at December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

*PricewaterhouseCoopers LLP*

New York, NY  
February 25, 2013

**ROUNDTABLE CAPITAL SERVICES LLC**

(A Wholly-Owned Subsidiary of Roundtable Wealth Management LP)

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**STATEMENT OF FINANCIAL CONDITION****DECEMBER 31, 2012**

<b>Assets</b>		
Cash and cash equivalents	\$	176,478
Other assets		40,305
<b>Total assets</b>		<b>216,783</b>
<b>Liabilities &amp; Equity</b>		
Professional fees payable		47,500
Due to affiliates		48,504
<b>Total liabilities</b>		<b>96,004</b>
Total member's equity		120,779
<b>Total liabilities and member's equity</b>	\$	<b>216,783</b>

*The accompanying notes are an integral part of the financial statements*

# ROUNDTABLE CAPITAL SERVICES LLC

(A Wholly-Owned Subsidiary of Roundtable Wealth Management LP)

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## NOTES TO THE STATEMENT OF FINANCIAL CONDITION DECEMBER 31, 2012

### 1. Organization

Roundtable Capital Services LLC (the "Company"), was formed under the laws of the State of Delaware on July 11, 2006 and commenced operations on April 1, 2007. The Company is an introducing broker-dealer with the Securities and Exchange Commission ("SEC") and is a member of the Financial Industry Regulatory Authority ("FINRA"). The Company's primary business is in the following investment banking activities: (1) the provision of corporate financial advisory services to public and private companies; (2) assisting issuers in private placements on a best efforts, agency basis; and (3) identifying potential investments for institutions and high net worth individuals in public or private companies or private investment funds.

The Company is a wholly-owned subsidiary of Roundtable Wealth Management LP ("RWM") and an indirectly wholly-owned subsidiary of Roundtable Investment Partners LLC; and shall continue indefinitely unless its sole member elects to terminate the Company in accordance with the provisions of the Company's limited liability company agreement (the "LLC Agreement").

Capitalized terms are as defined in the LLC Agreement of the Company unless otherwise defined herein.

### 2. Significant Accounting Policies

#### *Basis of Accounting*

These financial statements are prepared in conformity with accounting principles generally accepted in the United States of America ("US GAAP").

#### *Use of Estimates*

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and such differences could be material.

#### *Cash and Cash Equivalents*

The Company considers all highly liquid short-term investments with original maturities of 90 days to be cash equivalents.

### 3. Related Party Transactions

The Company has an expense sharing agreement whereby RWM and the Company share common expenses incurred in

operating the companies, such as compensation and benefits, rent, office equipment and other general office expenses. Under this agreement, RWM pays for the costs incurred and allocates these costs to the Company based on usage. The expenses allocated to the Company are reported on the Statement of Operations with related payables reported as Due To Affiliates on the Statement of Financial Condition. As a result of the agreement between the Company and RWM, the results of operations reported on the Statement of Operations may have been different had the Company operated on a stand-alone basis. For the year ended December 31, 2012, the total expenses charged by the related party were \$381,800.

The Company may require financial support to continue its operations and meet its financial obligations for the foreseeable future. Roundtable Investments Partners LLC has agreed to provide such support for at least one year from the Company's year end, if needed.

### 4. Income Taxes

The Company files its federal income tax return on a consolidated basis with its parent and on a combined basis for state and local income taxes.

No federal or state income taxes have been provided for, as the Company is a limited liability corporation whereby it is not liable for federal or state income tax payments as the individual owner is responsible for these payments. Income tax liabilities may be incurred by the Company should it cease to be wholly-owned by RWM.

### 5. Net Capital Requirements

As a registered broker-dealer and member of FINRA, the Company is subject to the SEC Uniform Net Capital Rule ("Rule 15c3-1"), which requires that it maintain minimum net capital, as defined, of either \$5,000 or 6.67% of aggregate indebtedness, whichever is greater. At December 31, 2012, the Company had net capital of \$80,474 which was \$74,074 in excess of its statutory requirement of \$6,400.

The company is exempt from SEC Rule 15c3-3 pursuant to the exemptive provisions under subparagraphs (k)(2)(i) and (k)(2)(ii).

At December 31, 2012, all cash and cash equivalents were held at one institution.

### 6. Subsequent Events

The Company has evaluated the subsequent events through February 25, 2013, the date these financial statements are being issued and has noted that there have been no significant subsequent events requiring adjustment or disclosure within these financial statements.