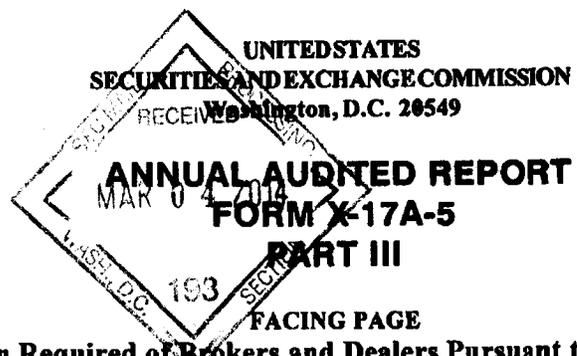


KW 3/13/14



OMB APPROVAL  
OMB Number: 3235-0123  
Expires: March 31, 2016  
Estimated average burden  
hours per response..... 12.00

SEC FILE NUMBER  
8- 66707

**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 01/01/13 AND ENDING 12/31/13  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: Redrock Trading Partners, LLC  
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
2605 Walton Way  
(No. and Street)  
Augusta Georgia 30904  
(City) (State) (Zip Code)  
NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT  
Thane Plummer 520-405-2277  
(Area Code - Telephone Number)

OFFICIAL USE ONLY  
FIRM I.D. NO.

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*  
Semple, Marchal & Cooper, LLP  
(Name - if individual, state last, first, middle name)  
2700 North Central Avenue, Suite 900 Phoenix Arizona 85004  
(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)

20  
3/20/14

OATH OR AFFIRMATION

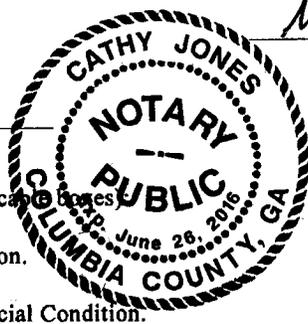
I, Thane Plummer, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Redrock Trading Partners, LLC, as of December 31, 2013, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

\_\_\_\_\_  
\_\_\_\_\_

*Thane Plummer*  
Signature

*Managing Member*  
Title

*Cathy Jones*  
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).

**REDROCK TRADING PARTNERS, LLC**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2013**

**Independent Auditor's Report**

To the Members of  
Redrock Trading Partners, LLC  
Augusta, Georgia

We have audited the accompanying statement of financial condition of Redrock Trading Partners, LLC as of December 31, 2013, and the related statements of operations, changes in members' equity, and cash flows for the year then ended, and the related notes to the financial statements, that are being filed pursuant to Rule 17a-5 under the Securities and Exchange Act of 1934.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity'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 financial statements.

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 financial statements referred to above present fairly, in all material respects, the financial position of Redrock Trading Partners, LLC as of December 31, 2013, and the results of its operations, changes in members' equity, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained in Schedules I and II is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by Rule 17a-5 of the Securities and Exchange Act of 1934. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Semple, Marchal & Cooper, LLP*

Certified Public Accountants

Phoenix, Arizona  
February 28, 2014

**REDROCK TRADING PARTNERS, LLC**  
**STATEMENT OF FINANCIAL CONDITION**  
**DECEMBER 31, 2013**

**ASSETS**

Cash and Cash Equivalents	\$ 7,491
Cash - Restricted	<u>1,000</u>
Total Assets	<u>\$ 8,491</u>

**LIABILITIES AND MEMBERS' EQUITY**

Liabilities:	
Accounts Payable and Accrued Expenses	<u>\$ 57</u>
Total Liabilities	57
Members' Equity	<u>8,434</u>
Total Liabilities and Members' Equity	<u>\$ 8,491</u>

The accompanying notes are an integral part  
of the financial statements

**REDROCK TRADING PARTNERS, LLC**  
**STATEMENT OF OPERATIONS**  
**For the Year Ended December 31, 2013**

Income	
Interest Income	\$ 2
	<u>2</u>
Expenses	
Regulatory Fees and Expenses	4,965
Professional Fees	9,589
Other Expenses	3,006
Bad Debt Recovery	<u>(810)</u>
	<u>16,750</u>
Net Loss	<u><u>\$(16,748)</u></u>

The accompanying notes are an integral part  
of the financial statements

**REDROCK TRADING PARTNERS, LLC**  
**STATEMENT OF CHANGES IN MEMBERS' EQUITY**  
**For the Year Ended December 31, 2013**

Balance, December 31, 2012	\$ 45,599
Net Loss	(16,748)
Members' Contributions	15,789
Members' Distributions	<u>(36,206)</u>
Balance, December 31, 2013	<u>\$ 8,434</u>

The accompanying notes are an integral part  
of the financial statements

**REDROCK TRADING PARTNERS, LLC**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2013**

Cash flows from operating activities:	
Net loss	\$ (16,748)
Adjustments to reconcile net loss to net cash used in operating activities:	
Payment of expenses by member	8,714
Transaction fee from marketable securities	44
Changes in assets and liabilities:	
Accounts payable and accrued expenses	<u>(73)</u>
Net cash used in operating activities	<u>(8,063)</u>
Cash flows provided by financing activities:	
Contributions	<u>7,075</u>
Net cash provided by financing activities	<u>7,075</u>
Net change in cash and cash equivalents	(988)
Cash and cash equivalents, beginning of year	<u>8,479</u>
Cash and cash equivalents, end of year	<u><u>\$ 7,491</u></u>
Supplemental disclosure of cash flow information:	
Interest paid	<u><u>\$ -</u></u>

The accompanying notes are an integral part  
of the financial statements

**REDROCK TRADING PARTNERS, LLC**  
**NOTES TO FINANCIAL STATEMENTS**

---

**Note 1**

**Nature of Business and Summary of Significant Accounting Policies**

---

***Nature of Business***

Redrock Trading Partners, LLC was formed on May 24, 2004 in the State of Arizona as a Limited Liability Corporation (LLC). The LLC was re-domiciled in Georgia on August 12, 2006. The Company is a registered broker-dealer under the provisions of the Securities Exchange Act of 1934. The Company began operations as a broker-dealer in April 2005. The Company provides services on behalf of clients for the purchase and/or sale of securities and private placements. The Company had no revenue generating activities in 2013 and was largely inactive for the year.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and 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. Accordingly, actual results could differ from those estimates.

***Cash and Cash Equivalents***

The Company considers all highly liquid debt instruments with a maturity of 90 days or less at the time of purchase to be cash equivalents.

***Restricted Cash***

Restricted cash represents a deposit maintained at a clearing brokerage.

***Income Taxes***

The Company is recognized as a partnership for income tax purposes under the provisions of the Internal Revenue Code for Limited Liability Companies. As a result, income and losses of the Company are passed through to the members for income tax reporting purposes. Accordingly, no provision has been made for federal or state income taxes. The tax returns of the past three years have not been audited, and could be subject to audit.

***Fair Value of Financial Instruments***

The Company's financial assets and liabilities are reported in the statement of financial condition at market or fair value or at carrying amounts of approximate current fair value. Financial instruments consist principally of cash and payables.

FASB ASC 820 defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy, which prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by FASB ASC 820, are used to measure fair value.

**REDROCK TRADING PARTNERS, LLC**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

---

**Note 1**  
**Nature of Business and Summary of Significant Accounting Policies (Continued)**

---

***Fair Value of Financial Instruments (continued)***

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Company has the ability to access.
- Level 2 inputs are items (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3 are unobservable inputs for the asset or liability and rely on management's own assumptions about the market participants would use in pricing the asset or liability.

The carrying amounts of cash and cash equivalents, accounts payable, and accrued expenses, approximate fair value given their short-term nature, a level 3 input.

---

**Note 2**  
**Concentrations of Credit Risk**

---

The Company maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2013, the Company had no cash in excess of the FDIC insured limits. The Company has not experienced any losses in such accounts.

---

**Note 3**  
**Net Capital Requirements**

---

The Company, as a registered broker-dealer, is subject to the Securities and Exchange Commission Uniform Net Capital Rule (Rule 15c3-1). Rule 15c3-1 requires the maintenance of minimum net capital of \$5,000, as defined, and requires that aggregate indebtedness, as defined, shall not exceed 15 times net capital. At December 31, 2013, the Company had net capital, as defined, of \$7,434, which exceeded the required net capital of \$5,000 by \$2,434. At December 31, 2013, the Company had a ratio of aggregate indebtedness to net capital of 0.01 to 1.

---

**Note 4**  
**Clearing Agreement and Restricted Cash**

---

The Company has entered into an agreement with a clearing company, whereby the clearing company would execute any customer trades. Net commissions earned are credited to an account in the Company's name. Under this agreement the Company is required to keep a minimum balance of \$1,000 in the account of the clearing company.

**REDROCK TRADING PARTNERS, LLC**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

---

**Note 5**  
**Related Party and Non-Cash Transactions**

---

Certain expenses of the Company in 2013 in the amount of \$8,714 were assumed and paid directly by one of its members.

The marketable securities that were held by the Company at December 31, 2012 in the amount of \$36,250 were distributed directly to a member in 2013, less a transfer fee of \$44.

---

**Note 6**  
**Subsequent Events**

---

Management has evaluated subsequent events through February 28, 2014, the date on which the financial statements were available to be issued.

**REDROCK TRADING PARTNERS, LLC**  
**SCHEDULE I**  
**COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1**  
**OF THE SECURITIES AND EXCHANGE COMMISSION**  
**DECEMBER 31, 2013**

<b>NET CAPITAL</b>	
Total member's capital from the statement of financial condition	\$ 8,434
Deductions	
Nonallowable assets:	
Cash - restricted	1,000
Haircuts on securities	<u>-</u>
Net capital	<u>\$ 7,434</u>
 <b>COMPUTATION OF BASIC NET CAPITAL REQUIREMENTS</b>	
Minimum net capital required - higher of 6-2/3% times aggregate indebtedness or \$5,000	<u>\$ 5,000</u>
Excess net capital	<u>\$ 2,434</u>
Excess net capital at 1,000% (Net capital less 10% of total aggregate indebtedness)	<u>\$ 2,434</u>
 <b>AGGREGATE INDEBTEDNESS</b>	
Total aggregate indebtedness included in the statement of financial condition	<u>\$ 57</u>
Ratio of aggregate indebtedness to net capital	<u>0.01 to 1</u>
 <b>RECONCILIATION WITH COMPANY'S COMPUTATION</b>	
Net capital per Part II of Form X-17A-5, as originally filed	\$ 7,434
Adjustment	<u>-</u>
	<u>\$ 7,434</u>
 Total aggregate indebtedness per Part II of Form X-17A-5, as originally filed	
	\$ 57
Adjustments	<u>-</u>
	<u>\$ 57</u>

This information is an integral part of the accompanying financial statements

**REDROCK TRADING PARTNER, LLC**  
**SCHEDULE II**  
**COMPUTATION FOR DETERMINATION OF RESERVE REQUIREMENTS**  
**UNDER RULE 15c3-3 OF THE SECURITIES AND EXCHANGE COMMISSION**  
**DECEMBER 31, 2013**

The Company claims exemption from Rule 15c3-3 under Sections 15c3-3(k)(2)(i), and therefore schedules showing the Computation and Determination of Reserve Requirements Under Rule 15c3-3 of the Securities and Exchange Commission and the Schedule of Information Relating to Possession or Control Requirements Under Rule 15c3-3 of the Securities and Exchange Commission are not required.

This information is an integral part of the accompanying financial statements

**Independent Auditor's Supplementary Report on Internal Control**

To The Members of  
Redrock Trading Partners, LLC  
Augusta, Georgia

In planning and performing our audit of the financial statements of Redrock Trading Partners, LLC (the "Company") as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Company's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures 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 Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

Also, as required by Rule 17a-5(g)(1) of the Securities and Exchange Commission (SEC), we have made a study of the practices and procedures followed by the Company. This study included tests of such practices and procedures that we considered relevant to the objectives stated in Rule 17a-5(g) in making the periodic computations of aggregate indebtedness and net capital under Rule 17a-3(a)(11) and for determining compliance with exemptive provisions of Rule 15c3-3. Because the Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, we did not review the practices and procedures followed by the Company in any of the following:

- Making quarterly securities examinations, counts, verifications and comparisons and recordation of the differences required by Rule 17a-13
- Complying with the requirements for prompt payment for securities under Section 8 of Federal Reserve Regulation T of the Board of Governors of the Federal Reserve System

The management of the Company is responsible for establishing and maintaining internal control and the practices and procedures referred to it in the preceding paragraph. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls and of the practices and procedures referred to in the preceding paragraph and to assess whether those practices and procedures can be expected to achieve the SEC's above-mentioned criteria. Two of the objectives of internal control and the practices and procedures are to provide management with reasonable but not absolute assurance that assets for which the Company has responsibility are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in conformity with generally accepted accounting principles. Rule 17a-5(g) lists additional objectives of the practices and procedures listed in the preceding paragraph.

Because of inherent limitations in internal control or the practices and procedures referred to above, misstatements due to errors or fraud may occur and not be detected. Also, projection of any evaluation of them to future periods is subject to the risk that they may become inadequate because of changes in conditions or that the effectiveness of its design and operation may deteriorate.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or

detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

We understand that practices and procedures that accomplish objectives referred to in the second paragraph of this report are considered by the SEC to be adequate for its purposes in accordance with the Securities Exchange Act of 1934 and related regulations, and that practices and procedures that do not accomplish such objectives in all material respects indicate a material inadequacy for such purposes. Based on this understanding and on our study, we believe that the Company's practices and procedures, as described in the second paragraph of this report, were adequate at December 31, 2013, to meet the SEC's objectives.

This report is intended solely for the information and use of the Member, management, the SEC, the Financial Industry Regulatory Authority and other regulatory agencies that rely on Rule 17a5(g) under the Securities Exchange Act of 1934 in their regulation of registered brokers and dealers, and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

Phoenix, Arizona  
February 28, 2014