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

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

SEC
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Section

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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 JANUARY 1st, 2015 AND ENDING DECEMBER 31st, 2015
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: ACP SECURITIES, LLC

| OFFICIAL USE ONLY |
|-------------------|
| FIRM I.D. NO. |

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
1450 BRICKELL AVENUE, SUITE 1490

MIAMI FL. 33131
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
ESTEBAN ENDERE (305) 670-4180
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*
KSDT, & CO.

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

9300 S. DADELAND BLVD. STE 600 MIAMI FL. 33156
(Address) (City) (State) (Zip Code)

CHECK ONE:

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

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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)

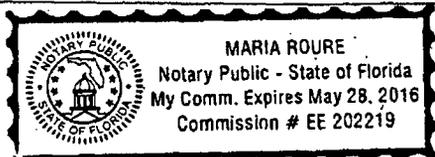
SEC 1410 (06-02)

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OATH OR AFFIRMATION

I, ESTEBAN ENDERE, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of ACP SECURITIES, LLC, as of DECEMBER 31, 2015, 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
CCO & COO
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 cash flows
- (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.
- (o) REVIEW REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM.

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

ACP SECURITIES, LLC

YEAR ENDED DECEMBER 31, 2015

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**REPORT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM**

KABAT · SCHERTZER
DE LA TORRE · TARABOULOS
— & —
C O M P A N Y

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Member
ACP Securities, LLC
Miami, Florida

We have audited the accompanying statement of financial condition of ACP Securities, LLC as of December 31, 2015, and the related statements of operations, changes in member's equity, and cash flows for the year then ended. These financial statements are the responsibility of ACP 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 provides 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 ACP Securities, LLC as of December 31, 2015, 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.

KABAT · SCHERTZER
DE LA TORRE · TARABOULOS
— & —
C O M P A N Y

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM
(Continued)

The supplementary information contained in Schedules I, II and III has been subjected to audit procedures performed in conjunction with the audit of ACP Securities, LLC's financial statements. The supplemental information is the responsibility of ACP 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 supplementary information contained in Schedules I, II and III is fairly stated, in all material respects, in relation to the financial statements as a whole.

KABAT, SCHERTZER, DE LA TORRE, TARABOULOS & Co.

Miami, FL
February 8, 2016

ACP SECURITIES, LLC
STATEMENT OF FINANCIAL CONDITION
DECEMBER 31, 2015

| | | |
|--|----|----------------------------|
| Assets | | |
| Cash and cash equivalents | \$ | 27,787 |
| Deposit with clearing broker | | 100,000 |
| Accounts receivable – clearing broker | | 380,322 |
| Fixed Income Securities, original cost \$51,026 | | 67,261 |
| Money Market | | 487,572 |
| Property and Equipment, net of accumulated depreciation of \$44,686 | | 28,961 |
| Security deposit on office lease | | 20,140 |
| Other assets | | <u>22,480</u> |
| Total Assets | | <u>\$ 1,134,523</u> |
| Liabilities and Member's Equity | | |
| Liabilities | | |
| Accounts payable and accrued expenses | \$ | 228,728 |
| Payable to clearing broker | | 372,835 |
| Liabilities subordinated to claims of general creditors | | <u>1,000,000</u> |
| Total Current Liabilities | | \$ 1,601,563 |
| Member's Equity (Deficit) | | <u>(467,040)</u> |
| Total Liabilities and Member's Equity (Deficit) | | <u>\$ 1,134,523</u> |

The accompanying notes are an integral part of these financial statements.

ACP SECURITIES, LLC

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2015

Revenues

| | |
|--|---------------|
| Commissions | \$ 1,934,296 |
| Realized and unrealized gain from investment and trading securities | 7,487 |
| Expense sharing reimbursement | 51,000 |
| Interest and other income | <u>33,402</u> |

Total Revenues

\$ 2,026,185

Expenses

| | |
|--------------------------------|--------------|
| Salaries and related costs | \$ 1,781,327 |
| Professional fees | 168,752 |
| Clearing costs | 154,733 |
| Communications and market data | 139,228 |
| Interest expense | 86,108 |
| Occupancy expense | 83,824 |
| Other operating expenses | 44,771 |
| Regulatory fees | 15,180 |
| Depreciation | 10,005 |
| Leasehold abandonment | <u>9,111</u> |

Total Expenses

\$ 2,493,039

Net (Loss)

\$ (466,854)

The accompanying notes are an integral part of these financial statements.

ACP SECURITIES, LLC

STATEMENT OF CHANGES IN MEMBER'S EQUITY (DEFICIT)

FOR THE YEAR ENDED DECEMBER 31, 2015

| | | |
|-----------------------------|----------------|---------------------|
| Balance – January 1, 2015 | \$ (500,186) | |
| Net (loss) | (466,854) | |
| Member Contribution | <u>500,000</u> | |
| Balance – December 31, 2015 | | <u>\$ (467,040)</u> |

The accompanying notes are an integral part of these financial statements.

ACP SECURITIES, LLC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

| | | |
|--|-----------------|------------------|
| Cash Flows From Operating Activities | | |
| Net (loss) | | \$ (466,854) |
| Adjustments to reconcile net income to net cash and cash equivalents provided by operating activities: | | |
| Depreciation | \$ 10,005 | |
| Changes in operating assets: | | |
| Decrease in accounts receivable-clearing broker | 333,900 | |
| (Increase) in investment and trading securities | (445,137) | |
| Decrease in other assets | 35,367 | |
| Increase in payable to clearing broker | 104,076 | |
| Decrease in accounts payable and accrued expenses | <u>(61,668)</u> | |
| Total Adjustments | | <u>(23,457)</u> |
| Net Cash (Used In) Operating Activities | | (490,311) |
| Cash Flows From Investment Activities | | |
| Purchase of property and equipment | (7,610) | |
| Disposal of leasehold improvement | <u>9,111</u> | |
| Net Cash Provided By Investment Activities | | <u>1,501</u> |
| Net Cash From Financing Activities | | |
| Contribution | <u>500,000</u> | |
| Net Cash Provided By Financing Activities | | <u>500,000</u> |
| Net Increase In Cash and Cash Equivalents | | 11,190 |
| Cash and Cash Equivalents – Beginning | | <u>16,597</u> |
| Cash and Cash Equivalents – Ending | | <u>\$ 27,787</u> |

The accompanying notes are an integral part of these financial statements.

ACP SECURITIES, LLC

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

NOTE 1. ORGANIZATION AND NATURE OF BUSINESS

ACP Securities, LLC (the Company) was formed on November 4, 2005 and is a wholly owned subsidiary of ACP Capital Holdings, LLC (sole member and parent), a financial services Company. The Company is a registered broker/dealer and a member firm of the Financial Industry Regulatory Authority (FINRA).

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Customers, Broker-Dealers, Trading Inventory and Investment Balances

The Company is a registered broker-dealer and maintains its brokerage accounts on a settlement date basis; however, the accompanying financial statements are prepared on a trade date basis. The Company is an introducing broker, and as such, clears all transactions through a correspondent broker who carries all customer and company accounts and maintains physical custody of customer and company securities.

All securities are valued at quoted market price and unrealized gains and losses are included in revenues from firm and investment trading. The Company does not own any restricted or non-marketable securities at December 31, 2015.

Government and Other Regulation

The Company's business is subject to significant regulation by various government agencies and self-regulatory organizations. Such regulation includes, among other things, periodic examinations by these regulatory bodies to determine whether the Company is conducting and reporting its operations in accordance with the applicable requirements of these organizations.

Furniture and Fixtures

Property and equipment is recorded at cost and depreciated on a straight-line basis over their estimated useful lives.

The costs of maintenance and repairs of property and equipment are charged to expense as incurred. Costs of renewals and betterments are capitalized in the property accounts. When properties are replaced, retired, or otherwise disposed of, the cost of such properties and accumulated depreciation are deducted from the asset and depreciation reserve accounts. The related profit or loss, if any, is recorded in income.

Cash

The Company maintains deposits at financial institutions that, from time to time, may exceed federally insured limits. The exposure of the Company from these transactions is solely dependent upon daily account balances and the financial strength of the respective institution. At December 31, 2015, the company had no cash balances in excess of federally insured limits.

ACP SECURITIES, LLC

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Financial Instruments with Off-Balance-Sheet Risk

The Company, under its correspondent agreement with its clearing broker, has agreed to indemnify the clearing broker from damages or losses resulting from customer transactions. The Company is therefore exposed to off-balance-sheet risk of loss in the event that customers are unable to fulfill contractual obligations including their obligations under margin accounts. The Company believes that it is unlikely it will have to make a material payment under this indemnity and accordingly has not recorded any contingent liability in its financial statements.

Fair Value of Financial Instruments

The financial position of the Company at December 31, 2015 includes certain financial instruments that may have a fair value that is different from the value currently reflected in the financial statements. In reviewing the financial instruments of the Company, certain assumptions and methods were used to determine the fair value of each category of financial instruments for which it is practicable to estimate that value.

The carrying amounts of the Company's financial instruments generally approximate their fair values at December 31, 2015.

Income Taxes

No Federal or State income taxes are payable by the Company, and none have been provided for in the accompanying financial statements. The parent Company will include the Company's income or loss on its tax return. Generally Federal and State tax authorities may examine the Company's tax returns for three years from date of filing. Therefore, the current year and three preceding years remain subject to examination as of December 31, 2015.

Revenue and Expense Recognition

Commission income and expense from customer transactions are recorded on a trade-date basis.

Subsequent Events

The company has evaluated subsequent events through the date the financial statements are issued.

ACP SECURITIES, LLC

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

NOTE 3. NET CAPITAL RULES

As a broker-dealer registered with the Securities and Exchange Commission, the Company must comply with the provisions of the Commission's "Net Capital" rules, which provide that "aggregate indebtedness", as defined, shall not exceed 15 times "Net Capital", as defined, and the "Net Capital", shall not be less than \$100,000. At December 31, 2015, the Company's net capital was \$435,543, which was \$335,543 in excess of its required net capital of \$100,000. At December 31, 2015, the Company's net capital ratio to aggregate indebtedness was 1.38 to 1.

NOTE 4. FAIR VALUE MEASUREMENTS

The carrying amounts reported in the accompanying statement of financial condition for cash, deposit with clearing broker, accounts receivable, fixed income securities owned, prepaid expenses and other, due to correspondent broker, due to non-customers and accounts payable and accrued expenses, approximate fair value due to the short-term nature of these accounts. The fair value of the long-term obligations approximates carrying value, determined using current interest rates for similar instruments as of December 31, 2015.

In accordance with generally accepted accounting principle (GAAP) fair value is defined as the exit price, or the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date.

GAAP also establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs market participants would use in valuing the asset or liability and are developed based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company's assumptions about the factors market participants would use in valuing the asset or liability. The guidance establishes three levels of inputs that may be used to measure fair value:

Level 1 — Quoted prices in active markets for identical assets or liabilities.

Level 2 — Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 — Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurements. The Company reviews the fair value hierarchy classification on an annual basis. Changes in the observability of valuation inputs may result in a reclassification of levels for certain securities within the fair value hierarchy.

ACP SECURITIES, LLC

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

NOTE 4. FAIR VALUE MEASUREMENTS *(continued)*

Fixed Income Securities of \$67,261 owned at December 31, 2015, as shown in the accompanying financial statements, have been valued using the valuation techniques as described in level 2 above.

NOTE 5. PROPERTY AND EQUIPMENT, NET

| | Estimated Useful Lives (Years) | |
|--------------------------------|-----------------------------------|------------------|
| Property and equipment | 5 | \$ 73,647 |
| Less: accumulated depreciation | | <u>44,086</u> |
| Property and equipment, net | | <u>\$ 28,961</u> |

During 2015, the Company abandoned leasehold improvements which amounted to a loss of \$9,111 which is reflected on the statement of operations. Depreciation expense amounted to \$10,005 for the year ended December 31, 2015.

NOTE 6. COMMITMENTS

The Company entered into a new lease during the year 2015 for its office space in Miami, Florida. Approximate future minimum rentals under this lease, not including possible increases for operating expenses, are as follows:

| | |
|---|-------------------|
| 2016 | \$ 71,104 |
| 2017 | 74,720 |
| 2018 | 84,423 |
| 2019 | <u>14,488</u> |
| Total Future Minimum Rental Commitments | <u>\$ 244,735</u> |

Rent expense for the year ended December 31, 2015 amounted to \$83,824, including employee parking and sales tax.

NOTE 7. SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 8, 2016, the date the financial statements were available to be issued.

ACP SECURITIES, LLC

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

NOTE 8. LIABILITIES SUBORDINATED TO CLAIMS OF GENERAL CREDITORS

On August 17, 2011, the Company borrowed \$1,000,000 from its parent Company (ACP Capital Holdings, LLC) under a FINRA approved subordinated loan agreement. This loan bears interest at 7% per annum and is payable in full on November 30, 2016.

NOTE 9. RELATED PARTY TRANSACTIONS

In January 2011, the Company entered into an expense sharing agreement with a certain affiliate, whereby the affiliate would reimburse the Company a fee of \$2,000 per month which increased to \$5,000 per month beginning April, 2015. During the year ended December 31, 2015, the Company received \$51,000 under this agreement.

ACP SECURITIES, LLC
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2015

ACP SECURITIES, LLC

SCHEDULE I COMPUTATION OF NET CAPITAL PURSUANT TO RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION

DECEMBER 31, 2015

| | | |
|--|------------|-------------------|
| Member's Equity | | \$ (467,040) |
| Add: Liabilities subordinated to claims of general creditors | | <u>1,000,000</u> |
| Total Capital and Allowable Liabilities | | 532,960 |
| Less Non-Allowable Assets | | 71,582 |
| Less: Haircuts on Securities, Computed, where Applicable, Pursuant to 15c3-1(f): | | |
| Trading and Investment Securities | \$ 14,779 | |
| Other securities | 10,702 | |
| Undue Concentration | <u>354</u> | |
| | | <u>25,835</u> |
| Net Capital | | 435,543 |
| Net Capital Required – Greater \$100,000 or 6.666% of Aggregate Indebtedness | | <u>100,000</u> |
| Excess Net Capital (net capital less net capital required) | | <u>\$ 335,543</u> |
| Net capital less greater of 10% of aggregate indebtedness or 120% of minimum net capital required | | <u>\$ 315,543</u> |
| Aggregate Indebtedness | | <u>\$ 601,563</u> |
| Ratio: Aggregate Indebtedness to Net Capital | | <u>1.381</u> |

There is no material difference between the Company's computation as included in Part IIA of Form X-17a-5(a) for December 31, 2015, and the above calculation.

See Report of Independent Registered Accounting Firm

ACP SECURITIES, LLC

**SCHEDULE II
COMPUTATION FOR DETERMINATION OF RESERVE
REQUIREMENTS UNDER RULE 15c3-3 OF
THE SECURITIES AND EXCHANGE COMMISSION**

DECEMBER 31, 2015

The Company claims exemption from the requirements of Rule 15c3-3, under Section (k)(2)(ii) of the Rule.

ACP SECURITIES, LLC

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

DECEMBER 31, 2015

The Company claims exemption from the requirements of Rule 15c3-3, under Section (k)(2)(ii) of the Rule.

ACP SECURITIES, LLC

SCHEDULE IV STATEMENT OF CHANGES IN LIABILITIES SUBORDINATED TO CLAIMS OF GENERAL CREDITORS

FOR THE YEAR ENDED DECEMBER 31, 2015

| | |
|----------------------------|---------------------|
| Balance, Beginning of year | \$ 1,000,000 |
| Additions | - |
| Decreases | <u>-</u> |
| Balance, End of year | <u>\$ 1,000,000</u> |

**INDEPENDENT AUDITOR'S REPORT OF APPLYING AGREED
UPON PROCEDURES RELATED TO AN ENTITY'S
SIPC ASSESSMENT REGULATION**

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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT ACCOUNTANT'S AGREED-UPON PROCEDURES REPORT ON SCHEDULE OF
ASSESSMENT AND PAYMENTS (FORM SIPC-7)

To the Board of Directors of ACP Securities, LLC

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934, we have performed the procedures enumerated below with respect to the accompanying Schedule of Assessment and Payments (Form SIPC-7) to the Securities Investor Protection Corporation (SIPC) for the year ended December 31, 2015, which were agreed to by ACP Securities, LLC., and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc. and SIPC, solely to assist you and other specified parties in evaluating ACP Securities, LLC's compliance with the applicable instructions of form SIPC-7. ACP Securities, LLC's management is responsible for ACP Securities, LLC's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 in the Company's cash disbursement journals and copies of the checks issued in payment, noting no differences;
- 2) Compared the amounts reported on the audited Form X-17A-5 for the year ended December 31, 2015, as applicable, with the amounts reported in Form SIPC-7 for the year ended December 31, 2015, noting no differences;
- 3) Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers, including interim profit and loss statements and interim unaudited Company prepared focus reports, noting no differences;
- 4) Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7 and the related schedules and working papers, including interim profit and loss statements, interim unaudited Company prepared focus reports, Company prepared general ledgers and working trial balances.

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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT ACCOUNTANT'S AGREED-UPON PROCEDURES REPORT ON SCHEDULE OF
ASSESSMENT AND PAYMENTS (FORM SIPC-7) (Continued)

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. 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 specified parties listed above and is not intended to be and should not be used by anyone other than those specified parties.

KABAT, SCHERTZER, DE LA TORRE, TARABOULOS & Co.

Miami, Florida

February 8, 2016

ACP SECURITIES, LLC
SUPPLEMENTAL INFORMATION
SCHEDULE OF SECURITIES INVESTOR PROTECTION CORPORATION
ASSESSMENTS AND PAYMENTS

December 31, 2015

| | |
|--|---------------------|
| SIPC Net Operating Revenues per General Assessment | <u>\$ 1,790,610</u> |
| General Assessment at .0025 | \$ 4,476 |
| Interest computed on late payment | - |
| Payment Remitted with Form SIPC 6 | <u>(1,610)</u> |
| Amount Due with Form SIPC 7 | <u>\$ 2,866</u> |

**REPORT OF INDEPENDENT REGISTERED PUBLIC
ACCOUNTING FIRM ON EXEMPTION PROVISION**

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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REVIEW REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON
EXEMPTION PROVISION

We have reviewed management's statements, included in the accompanying exemption report in which ACP Securities, LLC identified the following provisions of 17 § C.F.R. 15c3-3(k) under which ACP Securities, LLC claimed an exemption from 17 § C.F.R. 240. 15c3-3 (2) (ii) and ACP Securities, LLC stated that ACP Securities, LLC met the identified exemption provision throughout the most recent fiscal year ended December 31, 2015 without exception. ACP 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 in the United States of America and, accordingly, included inquiries and other required procedures to obtain evidence about ACP 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.

KABAT, SCHERTZER, DE LA TORRE, TARABOULOS & Co.

Miami, Florida.

February 8, 2016

ACP SECURITIES, LLC

Exemption Report pursuant to SEC Rule 17a-5

For the Year Ended December 31, 2015

ACP Securities, LLC operates pursuant to paragraph (k) (2)(ii) of SEC Rule 15c3-3 under which the Company claims an exemption from SEC Rule 15c3-3.

The Company has met the identified exemption provision for the year ended December 31, 2015, without exception.

A handwritten signature in black ink, appearing to read "E. Endere", written over a horizontal line.

Esteban Endere, Managing Member for ACP Capital Holdings, LLC