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

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 JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015

A. REGISTRANT IDENTIFICATION
NAME OF BROKER DEALER: RSG CAPITAL CORPORATION
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: 7499 WEST ATLANTIC AVENUE, SUITE 208

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
RAFAEL GOLAN (561) 499-7009

B. ACCOUNTANT DESIGNATION
INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

OHAB AND COMPANY, PA

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 audit 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).

Potential persons who are to respond to the collection of information contained in this form are required to respond unless the form displays a current valid OMB control number.
OATH OR AFFIRMATION

I, RAFAEL GOLAN, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm or RSG CAPITAL CORPORATION, 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

PRESIDENT
Title

Karishma Persaud
Public Notary

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 Proprietor's 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 15c3-1.
☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.

☐ (l) An Oath or Affirmation.
☐ (m) Exemption Report.
☐ (n) A copy of the SIPC Supplemental Report.
☐ (o) 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).
RSG CAPITAL CORPORATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED December 31, 2015

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</tr>
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<td></td>
</tr>
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<td>11</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Management and Stockholders
RSG Capital Corporation

We have audited the accompanying statement of financial condition of RSG Capital Corporation as of December 31, 2015, and the related statement of operations, changes in stockholders' equity, and cash flows for the year then ended. These financial statements are the responsibility of RSG Capital Corporation'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 RSG Capital Corporation as of December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The Schedules I, II and III have been subjected to audit procedures performed in conjunction with the audit of RSG Capital Corporation's financial statements. The supplemental information is the responsibility of RSG Capital Corporation'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 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 Schedules I, II and III are fairly stated, in all material respects, in relation to the financial statements as a whole.

Ohab and Company, PA
Maitland, Florida
February 25, 2016
RSG CAPITAL CORPORATION

STATEMENT OF FINANCIAL CONDITION

December 31, 2015

ASSETS

<table>
<thead>
<tr>
<th>Assets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$17,928</td>
</tr>
<tr>
<td>Commissions Receivable</td>
<td>10,530</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>2,785</td>
</tr>
<tr>
<td>Deposits with clearing broker</td>
<td>15,000</td>
</tr>
<tr>
<td>Property &amp; Equipment Net of Accumulated</td>
<td></td>
</tr>
<tr>
<td>Depreciation of $1,765</td>
<td>1,413</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>$ 47,656</strong></td>
</tr>
</tbody>
</table>

LIABILITIES AND STOCKHOLDERS' EQUITY

<table>
<thead>
<tr>
<th>Liabilities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance Account</td>
<td>4,718</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>10,813</td>
</tr>
<tr>
<td></td>
<td><strong>15,531</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Stockholders' equity:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Common stock, $1 par value; 100 shares</td>
<td>100</td>
</tr>
<tr>
<td>authorized, issued and outstanding</td>
<td></td>
</tr>
<tr>
<td>Additional paid-in capital</td>
<td>100,580</td>
</tr>
<tr>
<td>Retained earnings</td>
<td>(68,555)</td>
</tr>
<tr>
<td></td>
<td><strong>32,125</strong></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>$47,656</strong></td>
</tr>
</tbody>
</table>
RSG CAPITAL CORPORATION

STATEMENT OF OPERATIONS

For the Year Ended December 31, 2015

<table>
<thead>
<tr>
<th>Revenues:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Commissions</td>
<td>$667,464</td>
</tr>
<tr>
<td>Other income</td>
<td>1,501</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>668,965</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearing fees</td>
<td>30,469</td>
</tr>
<tr>
<td>Commission expense</td>
<td>505,865</td>
</tr>
<tr>
<td>Occupancy - Related Party</td>
<td>45,782</td>
</tr>
<tr>
<td>Professional fees</td>
<td>48,550</td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>38,740</td>
</tr>
<tr>
<td>Reimbursed expenses - Related Party</td>
<td>86,886</td>
</tr>
<tr>
<td>Other operating expenses</td>
<td>15,577</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>771,869</strong></td>
</tr>
</tbody>
</table>

**Net income** $ (102,904)
RSG CAPITAL CORPORATION

STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY

For the Year Ended December 31, 2015

<table>
<thead>
<tr>
<th>Shares</th>
<th>Amount</th>
<th>Paid-in Capital</th>
<th>Earnings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balances, January 1, 2015</td>
<td>100</td>
<td>$100</td>
<td>$14,470</td>
<td>$34,350</td>
</tr>
<tr>
<td>Net income (loss)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(102,904)</td>
</tr>
<tr>
<td>Stockholder distributions</td>
<td>-</td>
<td>-</td>
<td>86,110</td>
<td>-</td>
</tr>
<tr>
<td>Other adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balances, December 31, 2015</td>
<td>100</td>
<td>$100</td>
<td>$100,580</td>
<td>$(68,554)</td>
</tr>
</tbody>
</table>
### RSG CAPITAL CORPORATION

**STATEMENT OF CASH FLOWS**

*For the Year Ended December 31, 2015*

**Cash flows from operating activities:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net income (loss)</td>
<td>$(102,904)</td>
</tr>
<tr>
<td>Other adjustment</td>
<td></td>
</tr>
<tr>
<td>Adjustments to reconcile net income (loss) to</td>
<td></td>
</tr>
<tr>
<td>net cash flows from operating activities</td>
<td></td>
</tr>
<tr>
<td>(Increase) decrease in:</td>
<td></td>
</tr>
<tr>
<td>Commissions receivable</td>
<td>$(10,530)</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>(854)</td>
</tr>
<tr>
<td>Clearing Account</td>
<td>(1,167)</td>
</tr>
<tr>
<td>Clearing Deposit</td>
<td>(2,033)</td>
</tr>
<tr>
<td>Fixed Assets - Depreciation</td>
<td>1,059</td>
</tr>
<tr>
<td>Increase (decrease) in:</td>
<td></td>
</tr>
<tr>
<td>Accounts payable and Accrued Liabilities</td>
<td>(11,532)</td>
</tr>
<tr>
<td>Commissions payable</td>
<td>5,265</td>
</tr>
</tbody>
</table>

**Net cash used in operating activities**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(122,696)</td>
</tr>
</tbody>
</table>

**Cash flows from financing activities:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member's Contributions</td>
<td>86,110</td>
</tr>
</tbody>
</table>

**Net cash provided by financing activities**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>86,110</td>
</tr>
</tbody>
</table>

**Net decrease in cash and cash equivalents**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(36,586)</td>
</tr>
</tbody>
</table>

**Cash and cash equivalents at beginning of period**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>54,514</td>
</tr>
</tbody>
</table>

**Cash and cash equivalents at end of period**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$17,928</td>
</tr>
</tbody>
</table>
RSG CAPITAL CORPORATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

Note 1 — Summary of Significant Accounting Policies

Nature of Business

RSG Capital Corporation ("the Company") is a securities broker-dealer, registered with the Securities Exchange Commission ("SEC"), a member of the Financial Industry Regulatory Authority ("FINRA"), and a member of the Securities Investor Protection Corporation ("SIPC"). The Company was incorporated on January 10, 2006 and began operations in March 2007. The Company's brokerage activity is transacted on a fully disclosed basis through a clearing broker.

The revenues of the Company are derived primarily from commission earned on the sale of investment company products and REITS.

As is typical in the industry, the Company engages in activities with various financial institutions and brokers. In the event these counter parties do not fulfill their obligations, the Company may be exposed to risks.

The Company legally changed its name from RSG Capital Corporation to Crystal Bay Securities Inc. effective January 27, 2016.

Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, the Company considers all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash balances in excess of FDIC and similar insurance coverage are subject to the usual banking risks associated with funds in excess of those limits. At December 31, 2015, the Company had no uninsured cash balances.

Estimates

The preparation of financial statements in accordance 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

Commissions from investment and annuity products are recorded as earned.

Income Taxes

The Company, with the consent of its shareholder, has elected under the Internal Revenue Code to be an S Corporation for both federal and state income tax purposes. In lieu of corporation income taxes, the shareholders of an S Corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal or state income taxes has been included in the financial statements.

The Company has adopted the provisions of FASB Accounting Standards Codification 740-10, Accounting for Uncertainty in Income Taxes. Under ASC 740-10, the Company is required to evaluate each of its tax positions to determine if they are more likely than not to be sustained if the taxing authority examines the respective position. A tax position includes an entity's status, including its status as a pass-through entity,
RSG CAPITAL CORPORATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

Income Taxes (cont’d)

and the decision not to file a tax return. The Company has evaluated each of its tax positions and has
determined that no provision or liability for income taxes is necessary. The shareholders and the Company
are generally not subject to U.S. federal, state or local income tax examinations related to the Company’s
activities for tax years before 2012.

Fair Value of Financial Instruments

All of the Company’s financial assets and liabilities are carried at market value or at amounts, which,
because of their short-term nature, approximate current fair value.

Note 2 — Net Capital Requirements

The Company is subject to the Securities and Exchange Commission’s Uniform Net Capital Rule (Rule15c3-
1), which requires the maintenance of minimum net capital at amount equal to the greater of $5,000 or 6
2/3% of aggregate indebtedness, and requires that the ratio of aggregate indebtedness to net capital not to
exceed 15 to 1.

At December 31, 2015, the Company had excess net capital of $17,662 and a net capital ratio of 68.53% to
1.

Note 3 — Financial Instruments with Off-Balance Sheet Risk and Concentrations of Credit Risk

The Company’s customer securities activities are transacted on either a cash or margin basis. In margin
transactions, the Company’s Clearing Broker extends credit to the customer, subject to various regulatory
and internal margin requirements, collateralized by cash and securities in the customer’s account. As a
result of guaranteeing customer margin balances carried by the Clearing Broker, the Company may be
exposed to off-balance sheet risk in the event margin requirements are not sufficient to fully cover losses the
customer may incur. At December 31, 2015, margin accounts guaranteed by the Company were not
material.

The Company is also exposed to off-balance sheet risk of loss on transactions during the period from the
trade date to the settlement date, which is generally three business days. If the customer fails to satisfy its
contractual obligations to the Clearing Broker, the Company may have to purchase or sell financial
instruments at prevailing market prices in order to fulfill the customer’s obligations. Settlement of these
transactions is not expected to have a material effect on the Company’s financial position.

The Company seeks to control the risks associated with its customer activities by requiring customers to
maintain margin collateral in compliance with various regulatory and the Clearing Broker’s guidelines. The
Company monitors required margin levels daily and, pursuant to such guidelines, require customers to
deposit additional collateral, or to reduce positions, when necessary.

The Company maintains cash and other deposits with banks and brokers, and, at times, such deposits
exceed applicable insurance limits. The Company reduces its exposure to credit risk by maintaining such
deposits with high quality financial institutions.

Note 4 — Related party transactions

On November 28, 2007, the Company entered into a month-to-month Expense Sharing Agreement with an
Note 4 – Related party transactions (cont’d)

affiliated company related through common ownership, for the purpose of allocating expenses between the Company and the Affiliate. The Agreement provides a formula for allocating office space rental and the expense of equipment, supplies, and related overhead costs. For the year ended December 31, 2015, the Company paid $45,782 for office space rental under the terms of the Agreement. Additionally, the Company paid $17,971 for insurance, $6,750 for postage, $4,977 for office expense, and $57,188 for compensation, all of which are reported in reimbursed expenses on the statement of operations.

Note 5 - Subsequent Events

In accordance with the Subsequent Events Topic of the FASB Accounting Standards Codification No. 855 ("FASB ASC 855"), the Company has evaluated those events and transactions that occurred from January 1, 2016 through February, 2016, the date the financial statements were available to be issued. No material events or transactions have occurred during this period which would render these financial statements to be misleading.

Note 6 - Commitments

Pursuant to the clearing agreement, the Company is to pay a $2500 minimum monthly clearing charge. Minimum future payments due the next two (2) years for all commitments of the Company are as follows:

<table>
<thead>
<tr>
<th>Non-Related Party</th>
<th>Related Party</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$30,000</td>
<td>$147,719</td>
</tr>
<tr>
<td>2017</td>
<td>$30,000</td>
<td>$147,719</td>
</tr>
<tr>
<td>Totals</td>
<td>$60,000</td>
<td>$295,438</td>
</tr>
</tbody>
</table>

There are no other commitments or contingencies.

Note 7 - Property & Equipment

Property and equipment are summarized by major classifications as follows:

2015

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture and office equipment</td>
<td>$3,178</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(1,765)</td>
</tr>
<tr>
<td>Net property and equipment</td>
<td>$1,413</td>
</tr>
</tbody>
</table>

Depreciation expense was $1,059 for the year ended December 31, 2015.
RSG CAPITAL CORPORATION

SCHEDULE I
COMPUTATION OF NET CAPITAL PURSUANT TO SEC RULE 15c3-1
AND RECONCILIATION OF NET CAPITAL PURSUANT TO SEC RULE 17a-5(d)(4)
As of December 31, 2015

Computation of basic net capital requirements:

Total stockholder's equity qualified for net capital $ 32,126

Deductions:
Non-allowable assets:
Commissions Receivable 5,266
Prepaid Expenses 2,785
Property & Equipment 1,413

Total non-allowable assets 9,464

Other Charges and Deductions
Charges against Net Capital: Unsecured Debits
Total Deductions 9,464

Net capital 22,662

Minimum net capital requirements:
6 2/3% of total aggregate indebtedness ($1,035)
Minimum dollar net capital for this broker-dealer ($5,000)

Net capital requirement (greater of above two requirements) 5,000

Net capital in excess of required minimum 17,662

There are no material differences between the preceding computation and the Company's corresponding unaudited Part IIA of Form X-17A-5 as of December 31, 2015.
RSG CAPITAL CORPORATION

SCHEDULE II
COMPUTATION OF AGGREGATE INDEBTEDNESS
UNDER RULE 17a-5 OF THE SECURITIES AND EXCHANGE COMMISSION
AS OF DECEMBER 31, 2015

Aggregate indebtedness:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance Account</td>
<td>$4,718</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>10,813</td>
</tr>
<tr>
<td><strong>Total aggregate indebtedness</strong></td>
<td><strong>$15,531</strong></td>
</tr>
</tbody>
</table>

Ratio of aggregate indebtedness to net capital

<table>
<thead>
<tr>
<th>Description</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ratio of aggregate indebtedness to net capital</strong></td>
<td><strong>68.53%</strong></td>
</tr>
</tbody>
</table>
With respect to the Computation for Determination of Reserve Requirements under Rule 15c3-3, the Company qualifies for exemption under subparagraph (k) (2) (ii) of the Rule.

With respect to the Information Relating to Possession and Control Requirements under Rule 15c3-3, the Company qualifies for exemption under subparagraph (k) (2) (ii) of the Rule.
RSG Capital Corp (the “Company”) is a registered broker-dealer subject to Rule 17a-5 promulgated by the Securities and Exchange Commission (17 C.F.R. §240.17 a-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:

(1) The Company claimed an exemption from 17 C.F.R. §240.15c3-3 under the following provisions of 17 C.F.R. §240.15c3-3 (k)(2)(ii)

(2) The Company met the identified exemption provisions in 17 C.F.R. §240.15c3-3 (k)(2)(ii) throughout the most recent fiscal year without exception.

RSG Capital Corp

I, Rafael Golan, swear (or Affirm) that, to my best knowledge and belief, this Exemption Report is true and correct.

By: [Signature]
Title: President / Owner

January 18, 2016

Member FINRA
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES

To the Stockholders
RSG Capital Corporation
7499 West Atlantic Avenue, Suite 208
Delray Beach, FL 33446-1394

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 [General Assessment Reconciliation (Form SIPC-7)] to the
Securities Investor Protection Corporation (SIPC) for the year ended December 31, 2015,
which were agreed to by RSG Capital Corporation and the Securities and Exchange
Commission, Financial Industry Regulatory Authority, Inc. and SIPC, solely to assist you and
the other specified parties in evaluating RSG Capital Corporation's compliance with the
applicable instructions of the General Assessment Reconciliation (Form SIPC-7). RSG Capital
Corporation's management is responsible for the RSG Capital Corporation'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, 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. There were no adjustments reported in Form SIPC-7.

4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7
and in the related schedules and working papers (Focus Reports and General
Ledger) supporting there were no 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.
There was no overpayment noted.
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 the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

February 25, 2016
General Assessment Reconciliation

For the fiscal year ended December 31, 2015

(Read carefully the instructions in your Working Copy before completing this Form)

TO BE FILED BY ALL SIPC MEMBERS WITH FISCAL YEAR ENDINGS

1. Name of Member, address, Designated Examining Authority, 1934 Act registration no. and month in which fiscal year ends for purposes of the audit requirement of SEC Rule 17a-5:

RSG Capital Corp.
7499 West Atlantic Ave.
Suite 208
Delray Beach, FL 33446
SEC No 8-67456
December Fiscal Year month end

Note: If any of the information shown on the mailing label requires correction, please e-mail any corrections to form@sipc.org and so indicate on the form filed.

Name and telephone number of person to contact respecting this form.

Tracie Doornbos, (212) 380-1864 ext 718

2. A. General Assessment (item 2e from page 2) $ 0
B. Less payment made with SIPC-6 filed (exclude interest) ( 0 )

B. Date Paid

C. Less prior overpayment applied

D. Assessment balance due or (overpayment)

E. Interest computed on late payment (see instruction E) for______days at 20% per annum

F. Total assessment balance and interest due (or overpayment carried forward) $22

G. PAID WITH THIS FORM:
Check enclosed, payable to SIPC
Total (must be same as F above) $0

H. Overpayment carried forward $22

3. Subsidiaries (S) and predecessors (P) included in this form (give name and 1934 Act registration number):

The SIPC member submitting this form and the person by whom it is executed represent thereby RSG Capital Corp. that all information contained herein is true, correct and complete.

Dated the 29th day of January, 2016

President

This form and the assessment payment is due 60 days after the end of the fiscal year. Retain the Working Copy of this form for a period of not less than 6 years, the latest 2 years in an easily accessible place.

RSG Capital Corp (Name of company, Part of member organization)

Authorized Signature (Title)

 Exceptions:

Disposition of exceptions:
Item No.
2a. Total revenue (FOCUS Line 12/Part IIA Line 9, Code 4030)

$668,965

2b. Additions:

(1) Total revenues from the securities business of subsidiaries (except foreign subsidiaries) and predecessors not included above.

(2) Net loss from principal transactions in securities in trading accounts.

(3) Net loss from principal transactions in commodities in trading accounts.

(4) Interest and dividend expense deducted in determining item 2a.

(5) Net loss from management of or participation in the underwriting or distribution of securities.

(6) Expenses other than advertising, printing, registration fees and legal fees deducted in determining net profit from management of or participation in underwriting or distribution of securities.

(7) Net loss from securities in investment accounts.

Total additions

2c. Deductions:

(1) Revenues from the distribution of shares of a registered open end investment company or unit investment trust, from the sale of variable annuities, from the business of insurance, from investment advisory services rendered to registered investment companies or insurance company separate accounts, and from transactions in security futures products.

(2) Revenues from commodity transactions.

(3) Commissions, floor brokerage and clearance paid to other SIPC members in connection with securities transactions.

(4) Reimbursements for postage in connection with proxy solicitation.

(5) Net gain from securities in investment accounts.

(6) 100% of commissions and markups earned from transactions in (i) certificates of deposit and (ii) Treasury bills, bankers acceptances or commercial paper that mature nine months or less from issuance date.

(7) Direct expenses of printing advertising and legal fees incurred in connection with other revenue related to the securities business (revenue defined by Section 16(9)(L) of the Act).

(8) Other revenue not related either directly or indirectly to the securities business.

(See Instruction C):

(9) (i) Total interest and dividend expense (FOCUS Line 22/Part IIA Line 13, Code 4975 plus line 2b(4) above) but not in excess of total interest and dividend income.

(ii) 40% of margin interest earned on customers securities accounts (40% of FOCUS line 5, Code 3960).

Enter the greater of line (i) or (ii)

Total deductions

2d. SIPC Net Operating Revenues

$-9,840

2c. General Assessment @ .0025

$0

[To page 1, line 2.A.]