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FORM X-17A-5
PART III

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SEC FILE NUMBER
8- 68579

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 01/01/17 (MM/DD/YY) AND ENDING 12/31/17 (MM/DD/YY)

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Aeris Partners LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

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

200 State Street, 11th floor
(No. and Street)

Boston (City) Massachusetts (State) 02109 (Zip Code)

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

Stephen J. O'Leary (617) 751-4023
(Area Code – Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Moody, Famiglietti & Andronico, LLP
(Name – if individual, state last, first, middle name)

One Highwood Drive (Address) Tewksbury (City) MA (State) 01876 (Zip Code)

CHECK ONE:

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

FOR OFFICIAL USE ONLY

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

OATH OR AFFIRMATION

I, Stephen J. O'Leary, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Aeris Partners LLC, as of December 31, 2017, 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

Managing Director

Title

Notary Public 8/29/19

MARIE J. HIGGINS
Notary Public
Commonwealth of Massachusetts
My Commission Expires August 29, 2019

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

- [x] (a) Facing Page.
- [x] (b) Statement of Financial Condition.
- [x] (c) Statement of Income (Loss).
- [x] (d) Statement of Changes in Financial Condition.
- [x] (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- [ ] (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- [x] (g) Computation of Net Capital.
- [ ] (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- [x] (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- [x] (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.
- [x] (l) An Oath or Affirmation.
- [x] (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).*

MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

To the Member
Aeris Partners LLC
Boston, Massachusetts

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Aeris Partners LLC (the "LLC"), as of December 31, 2017, and the related statements of income, changes in member's equity and cash flows for the year then ended, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the LLC as of December 31, 2017, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the LLC's management. Our responsibility is to express an opinion on the LLC's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the LLC in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Supplemental Information

The Schedule of Computation of Net Capital Under Rule 15c3-1 and Other Information Under Rule 15c3-3 of the Securities and Exchange Commission has been subjected to audit procedures performed in conjunction with the audit of the LLC's financial statements. The supplemental information is the responsibility of the 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 supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti, & Andronico, LLP
We have served as the LLC's auditor since 2011
Tewksbury, Massachusetts
February 21, 2018

December 31	2017
Assets	
Current Assets:	
Cash	$ 7,573,586
Accounts Receivable	3,830
Due from Related Party	117,994
Prepaid Expenses and Other Current Assets	35,073
Total Current Assets	7,730,483
Property and Equipment; Net of Accumulated Depreciation	93,269
Security Deposits	65,861
Total Assets	$ 7,889,613
Liabilities and Member's Equity	
Current Liabilities:	
Accounts Payable and Accrued Expenses	$ 1,800,331
Total Current Liabilities	1,800,331
Deferred Rent Liability	45,246
Total Liabilities	1,845,577
Member's Equity	6,044,036
Total Liabilities and Member's Equity	$ 7,889,613

For the Year Ended December 31	2017
Revenue	$ 21,628,096
General and Administration Expenses:	
Payroll and Benefits	3,729,228
Administration	598,369
Total General and Administration Expenses	4,327,597
Net Income	$ 17,300,499

The accompanying notes are an integral part of these financial statements

For the Year Ended December 31	2017
Member's Equity, December 31, 2016	$ 3,768,537
Net Income	17,300,499
Member's Distributions	(15,025,000)
Member's Equity, December 31, 2017	$ 6,044,036

The accompanying notes are an integral part of these financial statements

For the Year Ended December 31		2017
Cash Flows from Operating Activities:		
Net Income	$	17,300,499
Adjustments to Reconcile Net Income to Net Cash		
Provided by Operating Activities:		
Depreciation of Property and Equipment		26,759
Decrease in Accounts Receivable		76,578
Decrease in Prepaid Expenses and Other Current Assets		2,570
Increase in Due from Related Party		(64,055)
Increase in Accounts Payable and Accrued Expenses		363,533
Decrease in Deferred Rent Liability		(9,878)
Net Cash Provided by Operating Activities	$	17,696,006
Net Cash Used in Investing Activities:		
Acquisition of Property and Equipment	$	7,835
Net Cash Used in Investing Activities:	$	7,835
Net Cash Used in Financing Activities:		
Member's Distributions	$	15,025,000
Net Increase in Cash	$	2,663,171
Cash, Beginning of Year	$	4,910,415
Cash, End of Year	$	7,573,586

The accompanying notes are an integral part of these financial statements

1. Organization and Significant Accounting Policies:

Reporting Entity: Aeris Partners LLC (the "LLC") was formed on November 30, 2009, as a Delaware limited liability company. The LLC is primarily engaged in merger & acquisition advisory and capital raising activities, and is registered under the Securities Exchange Act of 1934 as a broker/dealer as of November 17, 2010. The LLC is a wholly-owned subsidiary of Aeris International LLC (the "Sole Member").

Revenue Recognition: The LLC recognizes nonrefundable retainer fees when due and payable per individual customer contracts, generally monthly during the term of each contract. The LLC recognizes revenue when all of the following have occurred: (i) persuasive evidence of an arrangement with the customer exists; (ii) services have been performed; (iii) the fees are fixed and determinable; and (iv) collectability of the fees is reasonably assured.

The LLC recognizes transaction fees in connection with its merger & acquisition advisory and capital raising activities. Assuming all other revenue recognition criteria are met, the LLC recognizes transaction fees at the time the transaction is completed.

Cash: The LLC maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits.

Accounts Receivable: Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is provided for those accounts receivable considered to be uncollectible based upon management's assessment of the collectability of accounts receivable, which considers historical writeoff experience and any specific risks identified in customer collection matters. Bad debts are written off against the allowance when identified. As of December 31, 2017, management believes no allowance for uncollectible accounts receivable is necessary.

Concentrations of Credit Risk: Financial instruments that potentially subject the LLC to concentration of credit risk consist primarily of cash and accounts receivable. The LLC maintains its cash with high-credit quality financial institutions. Accounts receivable are stated at the amount management expects to collect from outstanding balances. The LLC performs ongoing credit evaluations of its customers and generally requires no collateral to secure accounts receivable. The LLC maintains an allowance for potentially uncollectible accounts receivable. Consequently, the LLC believes that its exposure to losses due to credit risk on cash and accounts receivable is limited.

Income Taxes: No provision for federal or state income taxes is presented in these financial statements as Aeris Partners LLC is a single-member limited liability company under the provisions of the Internal Revenue Code, which provide that the LLC be treated as a disregarded entity of the Sole Member and, accordingly, its taxable income is allocated to the Sole Member for federal and state income tax reporting purposes. However, in certain circumstances, the LLC may be required to pay income taxes to a state or foreign country. During the year ended December 31, 2017, the LLC did not incur any federal or state income tax.

The LLC assesses the recording of uncertain tax positions by evaluating the minimum recognition threshold and measurement requirements a tax position must meet before being recognized as a benefit in the financial statements. The LLC's policy is to recognize interest and penalties accrued on any uncertain tax positions as a component of income tax expense, if any, in its statements of income.

The LLC has not recognized a liability for any uncertain tax benefits as of December 31, 2017. The LLC does not expect any material change in uncertain tax benefits within the next twelve months.

Property and Equipment: Property and equipment are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, as follows:

Furniture and Fixtures	7 Years
Leasehold Improvements	Life of Lease
Computer Equipment	3 Years

Deferred Rent: The LLC records rent expense related to its office facility based on a constant periodic rate over the term of the lease agreement. The excess of the cumulative rent expense incurred over the cumulative amounts due under the lease agreement is deferred and recognized over the term of the lease.

Use of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Actual results experienced by the LLC may differ from those estimates.

New Accounting Pronouncements: In May 2014, the Financial Accounting Standards Board (FASB) issued a new accounting pronouncement, ASU 2014-09, regarding revenue recognition effective for reporting periods beginning after December 15, 2017. Management does not expect the new standard to have a significant impact on its financial position, results of operations and related disclosures.

Subsequent Events: Management has evaluated subsequent events spanning the period from December 31, 2017 through February 21, 2018, the latter representing the issuance date of these financial statements.

2. Property and Equipment:

Property and equipment as of December 31, 2017 consists of the following:

	2017
Furniture and Fixtures	$ 84,129
Leasehold Improvements	35,867
Computer Equipment	39,834
	$ 159,830
Less: Accumulated Depreciation	$ 66,561
	$ 93,269

Depreciation expense for the year ended December 31, 2017 amounted to $26,759.

3. Net Capital:

The LLC is subject to the Securities and Exchange Commission Uniform Net Capital Rule (Rule 15c3-1), which requires the maintenance of minimum net capital of not less than the greater of 6.67% of aggregate indebtedness or $5,000. As of December 31, 2017, the LLC's net capital amounted to $5,728,009.

Rule 15c3-1 also requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. The LLC's aggregate indebtedness to net capital ratio amounted to 0.32 to 1 as of December 31, 2017.

The LLC does not hold customer funds or securities and is exempt from SEC Rule 15c3-3 pursuant to exemptive provision (k)(2)(i).

4. Related Party Transactions:

The Sole Member of the LLC provides the use of certain proprietary database systems to the LLC. During the year ended December 31, 2017, fees incurred by the LLC for the use of these systems amounted to $3,516. As of December 31, 2017, amounts due to the Sole Member for these services amounted to $7,415 and are included in accounts payable within the accompanying statements of financial condition.

Due from Related Party is comprised of certain costs related to benefits, including medical, dental and long - term disability, paid on behalf of the Sole Member. As of December 31, 2017, amounts due from the Sole Member for these fees amounted to $117,994.

5. Operating Lease:

In May 2015, the LLC entered into a non-cancelable lease agreement for office space in Boston, Massachusetts. The lease agreement requires escalating monthly rental payments and expires in September 2020. During the year ended December 31, 2017, rent expense incurred by the LLC under this agreement amounted to $193,476.

Future minimum lease payments due under this non-cancelable lease agreement are as follows:

Year Ended December 31	
2018	$205,972
2019	209,700
2020	159,372
	$575,044

6. Economic Dependency:

During the year ended December 31, 2017, services provided to four customers represented 93%, of the LLC's total revenue.

7. Retirement Plan:

The LLC has a defined contribution plan covering substantially all employees. The plan provides that employees who have attained age 21 and completed one year of service can voluntarily contribute to the plan. Employer contributions are discretionary and are determined and authorized by the LLC each plan year. During the year ended December 31, 2017, the LLC did not make any employer contributions.

8. Indemnifications:

In the ordinary course of business, the LLC enters into various agreements containing standard indemnification provisions. The LLC's indemnification obligations under such provisions are typically in effect from the date of execution of the applicable agreement through the end of the applicable statute of limitations. The aggregate maximum potential future liability of the LLC under such indemnification provisions is uncertain. As of December 31, 2017, no amounts have been accrued related to such indemnification provisions.

December 31	2017
Aggregate Indebtedness	$1,845,577
Member's Equity	$6,044,036
Deductions for Nonallowable Assets:	
Unsecured Accounts Receivable	(3,830)
Due from Related Party	(117,994)
Prepaid Expenses and Other Current Assets	(35,073)
Security Deposits	(65,861)
Property and Equipment	(93,269)
Net Capital	5,728,009
Minimum Net Capital Requirement to be Maintained	123,039
Net Capital in Excess of Requirements	$5,604,970
Ratio of Aggregate Indebtedness to Net Capital	0.32 to 1

Reconciliation of Audited Computation of Net Capital Under Rule 15c3-1 to the Unaudited FOCUS Report Part IIA

No material differences exist between the above computation of net capital and the unaudited filing of Part IIA of the FOCUS report. Accordingly, no reconciliation of audited computation of net capital under Rule 15c3-1 to the unaudited FOCUS report Part IIA has been presented.

Computation for Determination of the Reserve Requirements Under Rule 15c3-3 of the SEC:

The LLC operates under the exemptive provisions of Paragraph (k)(2)(i) of SEC Rule 15c3-3.

Information Relating to Possession or Control Requirements Under Rule 15c3-3 of the SEC:

The LLC is subject to the exemptive requirements of SEC Rule 15c3-3 and did not maintain possession or control of any customer funds or securities as of December 31, 2017.

MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

To the Member
Aeris Partners LLC
Boston, Massachusetts

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

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

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti, & Andronico, LLP
Tewksbury, Massachusetts
February 21, 2018

Aeris Partners

January 19, 2018

Exemption Report under SEC rule 17a-5
Fiscal Year 2017

Under the provisions in paragraph (k) of SEC Rule 15c3-3 (the "exemption provisions"), the Company claims an exemption from SEC Rule 15c3-3. The Company met the identified exemption provisions during the period from January 1, 2017 to December 31, 2017.

The Company claims an exemption under the SEC Rule 15c3-3(k)(2)(i).

This statement is made to the best knowledge and belief of the Company and there are no exceptions to the claimed exemptions above.

Affirmed by:
Aeris Partners LLC

Stephen J. O'Leary
Managing Director

MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

To the Member
Aeris Partners LLC
Boston, Massachusetts

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON APPLYING AGREED UPON PROCEDURES

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and with the SIPC Series 600 Rules, we have performed the procedures enumerated below, which were agreed to by Aeris Partners LLC (the "LLC") and the Securities Investor Protection Corporation (SIPC) with respect to the accompanying General Assessment Reconciliation (Form SIPC-7) of the LLC for the year ended December 31, 2017, solely to assist you and SIPC in evaluating the LLC's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7). The LLC's management is responsible for the LLC's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States) and 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, as follows:
    a. We compared the amount in line 2B from page 1 of the Form SIPC-7 to the amount of check number 2120 made payable to SIPC on July 24, 2017, and found them to be in agreement.
    b. We compared the amount in line 2F from page 1 of the Form SIPC-7 to the amount of check number 2336 made payable to SIPC on January 23, 2018, and found them to be in agreement.
2. Compared the Total Revenue amount reported on the Annual Audited Report Form X-17A-5 Part III for the year ended December 31, 2017 with the Total Revenue amount reported in Form SIPC-7 for the year ended December 31, 2017.
    a. We compared the amount in line 2a from page 2 of the Form SIPC-7 to the Total Revenue amount reported on the Annual Audited Report Form X-17A-5 Part III noting a difference of $1.
3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers.
    a. We performed the following procedures related to the adjustments on the Form SIPC-7:

       We agreed the amount on page 2, line 2c.(8), other revenue not related either directly or indirectly to the securities business of $11,755 to a supporting schedule of billable expense income provided by Stephen O'Leary, Managing Director. No difference was noted.
4. Recalculated the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers supporting the adjustments.
    a. We recalculated the mathematical accuracy of the SIPC Net Operating Revenues on page 2, line 2d and the General Assessment @ .0015 on page 2, line 2e of $21,616,342 and $32,425, respectively of the Form SIPC-7. No difference was noted

SIPC Net Operating Revenue was recalculated by adding total revenue reported on page 2, line 2a of the Form SIPC-7 and subtracting total deductions reported on page 2, line 2c, of Form SIPC-7. No difference was noted.

The General Assessment @ .0015 was recalculated by multiplying the SIPC Net Operating Revenue reported on page 2, line 2d of Form SIPC-7 by 0.0015. No difference was noted.

b. We footed the supporting schedule provided by Stephen O'Leary, Managing Director, for procedure 3 above and agreed the total of the individual amounts listed on the schedule to the trial balance for the year ended December 31, 2017. No differences were noted.

We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on compliance with the applicable instructions of the Form SIPC-7. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti, & Andronico, LLP
Tewksbury, Massachusetts
February 21, 2018

SIPC-7

(35-REV 6/17)

SECURITIES INVESTOR PROTECTION CORPORATION
P.O. Box 92185 Washington, D.C. 20090-2185
202-371-8300

General Assessment Reconciliation

SIPC-7

(35-REV 6/17)

For the fiscal year ended 12-31-2017

(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:

AERIS PARTNERS LLC
200 STATE STREET
11TH FLOOR
BOSTON, MA USA 02109
CRD #153862
SEC # 8-68579

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.

Estee Dorfman 781-780-7069

2. A. General Assessment (item 2e from page 2) $32,425

B. Less payment made with SIPC-6 filed (**exclude interest**) (4,267)

7-24-2017
Date Paid

C. Less prior overpayment applied ( )

D. Assessment balance due or (overpayment) 28,158

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) $28,158

G. **PAYMENT: √ the box**
Check mailed to P.O. Box ☑ **Funds Wired** ☐
Total (must be same as F above) $28,158

H. Overpayment carried forward $( )

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 that all information contained herein is true, correct and complete.

Aeris Partners LLC
(Name of Corporation, Partnership or other organization)

[signature]
(Authorized Signature)

MANAGING DIRECTOR
(Title)

Dated the 23rd day of January, 2018.

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.

SIPC REVIEWER

Dates: ________ Postmarked ________ Received ________ Reviewed

Calculations ________ Documentation ________ Forward Copy ________

Exceptions:

Disposition of exceptions:

DETERMINATION OF "SIPC NET OPERATING REVENUES" AND GENERAL ASSESSMENT

Amounts for the fiscal period
beginning 1-1-2017
and ending 12-31-2017

Item No. **Eliminate cents**

2a. Total revenue (FOCUS Line 12/Part IIA Line 9, Code 4030) $21,628,097

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):

expense reimbursement income 11,755

(Deductions in excess of $100,000 require documentation)

(9) (i) Total interest and dividend expense (FOCUS Line 22/PART IIA Line 13, Code 4075 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 11,755

2d. SIPC Net Operating Revenues $21,616,342

2e. General Assessment @ .0015 Rate effective 1/1/2017 $32,425

(to page 1, line 2.A.)

Aeris Partners

SEC MAIL PROCESSING
Received

February 22, 2018

FEB 26 2018

WASH, D.C.

CONFIDENTIAL

Securities and Exchange Commission
Division of Trading and Markets
Mail Stop 7010
100 F Street NE
Washington, DC 20549

Dear Sir or Madam:

As required for our status as a FINRA-Registered Broker Dealer, enclosed please find one copy of the following documents:

Annual Audited Report Form X-17A-5, Part III, including Oath or Affirmation
Aeris Partners LLC financial statements for the year ended December 31, 2017
Aeris Partners LLC Exemption Report under rule 15c3-3
Aeris Partners LLC Agreed-Upon Procedures Report for the period ending December 31, 2017

Please call me at (617) 751-4023 if you have any questions.

Sincerely,

Stephen J. O'Leary
Managing Director

AERIS PARTNERS LLC

FINANCIAL STATEMENTS

DECEMBER 31, 2017