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**ANNUAL AUDITED REPORT
FORM X-17A-5
PART 111**

SEC FILE NUMBER
8- 32928

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 AND ENDING 12/31/17
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER:
Moody Capital Solutions, Inc.
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

OFFICIAL USE ONLY
FIRM I.D. NO.

2458 Dunkerrin Lane
(No. and Street)
Atlanta GA 30360
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Robert Rosenstein (770) 377-3556
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in the Report*

Rubio CPA, PC
(Name - If individual, state last, first, middle name)
900 Circle 75 Parkway, Suite 1100 Atlanta Georgia 30339
(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)

SEC 1410 (06-02) Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Ev.

OATH OR AFFIRMATION

I, Robert Rosenstein , swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Moody Capital Solutions, Inc. 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:

NONE

[Signature]
Signature
PRESIDENT/CEO
Title

[Signature]
Notary Public

JASMINE S YOUNGBLOOD
Notary Public - State of Georgia
Fulton County
My Commission Expires Jun 13, 2021

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 15c3-3 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 240.17z-5(e)(3).

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2017

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2017

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RUBIO CPA, PC

CERTIFIED PUBLIC ACCOUNTANTS

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Suite 1100
Atlanta, GA 30339
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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholder of
Moody Capital Solutions, Inc.

Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Moody Capital Solutions, Inc. (the "Company") as of December 31, 2017, the related statements of operations, changes in Stockholder's equity, and cash flows for the year then ended and the related notes and schedules (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company 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 Company's management. Our responsibility is to express an opinion on the Company'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 Company 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 have served as the company's auditor since 2017.

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. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

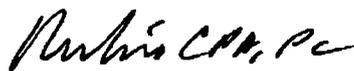
Our audit included performing procedures to assess the risks of material misstatement to the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures 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 information contained in Schedules I, II and III has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The supplemental information is the responsibility of the Company's management. Our audit procedures included determining whether the information in Schedules I, II and III 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 accompanying schedules. In forming our opinion on the accompanying

schedules, 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 aforementioned supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

March 2, 2018
Atlanta, Georgia

A handwritten signature in black ink that reads "Rubio CPA, PC". The signature is written in a cursive, flowing style.

Rubio CPA, PC

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

STATEMENT OF FINANCIAL CONDITION
DECEMBER 31, 2017

ASSETS

Current assets:

Cash and cash equivalents	\$	13,308
Commissions receivable, net		158,521
Securities owned, at fair value		13,241
Total current assets		<u>185,070</u>

Property and equipment:

Vehicles		40,500
Equipment		1,383
Less: Accumulated depreciation		<u>(31,228)</u>
		<u>10,655</u>

Deferred income tax asset, net 13,384

\$ 209,109

LIABILITIES AND STOCKHOLDER'S EQUITY

Current liabilities:

Accounts payable and accrued expenses	\$	3,430
Commissions payable		130,750
Total current liabilities		<u>134,180</u>

Stockholder's equity:

Preferred stock: \$0.001 par value; 25,000,000 shares authorized; -0- shares issued and outstanding		-
Common stock; \$1.00 par value, 50,000,000 shares authorized, 43 shares issued and outstanding		43
Contributed capital		117,083
Accumulated deficit		<u>(42,197)</u>
Total stockholder's equity		<u>74,929</u>

\$ 209,109

See notes to financial statements.

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2017

REVENUES:	
Commissions and consulting fees	\$ 475,106
Reimbursed expenses	400
Net gain on securities owned	<u>8,074</u>
Total revenues	<u>483,580</u>
EXPENSES:	
Commissions	359,954
Salaries and wages	56,000
Professional fees	15,162
Marketing and promotion	11,331
Regulatory fees and expenses	13,593
Management fees - related party	25,788
Other operating expenses	<u>30,613</u>
Total expenses	<u>512,441</u>
Net loss before income taxes	(28,861)
Deferred income tax benefit	<u>15,255</u>
NET LOSS	<u>\$ (13,606)</u>

See notes to financial statements.

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY

	Common Stock		Additional Paid-In Capital	Accumulated Deficit	Total Stockholder's Equity
	Shares	Amount			
Balances, January 1, 2017	43	\$ 43	\$ 117,083	\$ (28,591)	\$ 88,535
Net loss				(13,606)	(13,606)
Balances, December 31, 2017	<u>43</u>	<u>\$ 43</u>	<u>\$ 117,083</u>	<u>\$ (42,197)</u>	<u>\$ 74,929</u>

See notes to financial statements.

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES:	
Net loss	\$ (13,606)
Adjustments to reconcile net loss to net cash used in operating activities:	
Unrealized gain on securities owned, net	(8,073)
Depreciation expense	3,897
Changes in operating assets and liabilities:	
Commissions receivable	(158,521)
Deferred income tax asset, net	(15,255)
Accounts payable and accrued expenses	2,680
Commissions payable	130,750
Income tax payable	(4,206)
Net cash used in operating activities	<u>(62,334)</u>
CASH AND CASH EQUIVALENTS, beginning of year	<u>75,642</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 13,308</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:	
Cash paid for income taxes	<u>\$ 4,594</u>

See notes to financial statements.

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

1. Description of Business

Moody Capital Solutions, Inc. (the "Company") is a registered, non-carrying broker-dealer headquartered in the Atlanta, Georgia metropolitan area. The Company is registered with the Securities and Exchange Commission ("SEC") and the Financial Industry Regulatory Authority ("FINRA"). The Company is engaged in investment banking and corporate finance consulting services with companies throughout the United States. The Company is a wholly-owned subsidiary of Moody Capital, LLC., a corporate finance consulting firm with a client market extending throughout the United States.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Commissions Revenue/Expense Recognition

The Company recognizes revenues and commissions receivable at the time investment banking and consulting fees are earned in accordance with the terms of the service agreements with its clients. This occurs when the Company has provided all services and has no further obligations under the agreement, which for investment banking activities typically occurs when the transaction relating to the agreement has consummated. At this time, the Company also recognizes commissions expense which may be payable to independent registered contractors for performance of services under contractual agreements on behalf of the Company relating to the transaction. Under the terms of these service agreements, commission payments are due at the time the Company has received its commission payment from the client.

Commissions receivable and payable in the accompanying statement of financial condition relate to a transaction which closed in late December 2017, both of which were subsequently settled at the recorded amounts in early January 2018.

Cash Equivalents

The Company defines cash equivalents as highly liquid investments, with original maturities of less than 90 days.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is provided by the straight-line method over the estimated useful life of the asset, which ranges from five to seven years. Depreciation expense was \$3,897 for the year ended December 31, 2017.

Income Taxes

The Company is treated as a C-corporation for income tax purposes and files its income tax returns separately from that of its parent using the cash basis of accounting. Deferred income taxes are provided using a liability method. Under the liability method, deferred income tax assets and liabilities are computed annually for differences between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in future periods based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to an amount expected to be realized. Income tax expense is the tax payable or refundable for the period, plus or minus the change during the period in deferred tax assets and liabilities.

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

Income Taxes (continued)

The Company assesses the likelihood, based on their technical merit, that tax positions taken in its tax returns will be sustained upon examination of the facts, circumstances and information available at the end of each financial statement period. Unrecognized tax benefits are measured and recorded as a liability where the Company has determined it to be probable a tax position would not be sustained in the event of an examination by a taxing authority and the amount of the unrecognized tax benefit can be reasonably estimated. The amount recognized is subject to estimate and management judgment with respect to the likely outcome of each uncertain tax position. The amount that is ultimately sustained for an individual uncertain tax position, or for all uncertain tax positions in the aggregate, could differ from the amount recognized.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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. Actual results could differ from those estimates.

Subsequent Events

Management evaluates conditions occurring subsequent to the most recent financial statement reporting period for potential financial statement or disclosure effects. No subsequent events have been identified by management through the date the financial statements were issued.

New Accounting Pronouncements

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers*. The Company will adopt ASU 2014-09 effective January 1, 2018. ASU 2014-09 will replace most existing revenue recognition guidance in US GAAP when it becomes effective. In doing so, companies will need to use more judgement and make more estimates than under current guidance. The Company is currently evaluating the impact that the adoption of the new accounting guidance may have on its financial statements.

3. Securities Owned

The Company may acquire equity securities from corporate customers as compensation for its services. The Company classifies these investments as trading securities and thus reports them at fair value. Changes in unrealized gains and losses due to market price changes of shares held are included in current year earnings. Realized gains and losses from the sales of securities, in addition to unrealized gains and losses are reported together in the statement of operations as net gain or loss on securities owned. Fair values of the securities owned are based on quoted market sources. Realized gains and losses are determined on the basis of specific identification.

4. Fair Value Measurements

US GAAP 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 US GAAP, are used to measure fair value. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad areas:

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

4. Fair Value Measurements (continued)

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 – Inputs to the valuation methodology are:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability, and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability, including assumptions regarding risk.

Investments as measured at fair value on a recurring basis by input type consisted of the following at December 31, 2017:

Description	Level 1	Level 2	Level 3
Common stock - small cap	\$ 13,241	\$ -	\$ -

The Company had no assets or liabilities that were measured and recognized at fair value as of December 31, 2017 on a non-recurring basis.

5. Contingencies and Commitments

The Company can be subject to litigation, arbitration settlements, and regulatory assessments which arise in the ordinary course of business as a registered broker-dealer. The Company recognizes a liability and expense for any such matters at the time exposure to loss is more than remote and an amount of the loss is reasonably determinable. In the opinion of management, there are no outstanding matters at December 31, 2017 requiring contingent loss recognition.

6. Income Taxes

The Company had \$15,267 of deferred income tax assets, which was recorded net of \$1,883 deferred income tax liabilities at December 31, 2017. Temporary differences giving rise to the deferred income tax assets in 2017 consist entirely of estimated future tax effects arising from a net operating loss in 2017. The Company has available at December 31, 2017 an unused operating loss carry-forward of approximately \$60,000 which may be applied against future taxable income, and which expires in 2037. No allowance was recorded at December 31, 2017 against deferred tax assets, in that management believes the Company's taxable income in future periods will utilize all of the available loss carry-forward. Temporary differences giving rise to the deferred income tax liability in 2017 consisted entirely of estimated future tax effects arising from differences in the depreciation method used for financial reporting purposes versus the method required for income tax reporting purposes.

Management has determined that there is no tax liability resulting from unrecognized tax benefits relating to uncertain income tax positions expected to be taken in the Company's tax return for the year ended December 31, 2017 or taken in tax returns for prior periods which remain open to examination. No income tax returns are currently under examination.

MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

7. Related Party Transactions

During the year ended December 31, 2017, the Company paid its parent \$25,788 in management fees. No amounts were due to or from the Company's parent as of December 31, 2017

8. Concentration of Risk - Revenues

During the year ended December 31, 2017 57% of commissions revenue was derived from two Company clients.

9. Net Capital Requirements

The Company is subject to the Securities and Exchange Commission's Uniform Net Capital Rule (15c3-1) (the "Rule"), which requires the maintenance of minimum net capital. The Rule prohibits the Company from engaging in securities transactions at any time the Company's net capital, as defined by the Rule, is less than \$5,000, or if the ratio of aggregate indebtedness to net capital, both as defined, exceeds 1500% (and the rule of "applicable" exchange provides that equity capital may not be withdrawn, or cash dividends paid, if aggregate indebtedness exceeds 1000% of net capital).

At December 31, 2017, the Company has net allowable capital of \$20,647, which is \$11,702 in excess of the required net capital of \$8,945. The Company's percentage of aggregate indebtedness to net capital is 650% as of December 31, 2017. The Company's exemption from the reserve requirements of Rule 15c3-3 (Customer Protection Rule) is under the provisions of Paragraph (k)(2)(i), in that the Company does not receive or hold customer funds or securities in the course of providing its services.

SCHEDULE I
MOODY CAPITAL SOLUTIONS, INC.
(a wholly-owned subsidiary of Moody Capital, LLC)

COMPUTATION OF NET CAPITAL UNDER RULE 15c3-1
OF THE SECURITIES AND EXCHANGE COMMISSION
DECEMBER 31, 2017

COMPUTATION OF NET CAPITAL

Total ownership equity from Statement of Financial Condition	\$ 74,929
Deduct ownership equity not allowable for net capital	-
Total ownership equity qualified for net capital	<u>74,929</u>
Deductions and/or charges:	
Non-allowable assets from Statement of Financial Condition:	
Commissions receivable	27,771
Property and equipment, net	10,655
Deferred income tax asset, net	13,384
Other additions and/or allowable credits:	
Haircuts on securities	<u>2,472</u>
Net capital	<u>\$ 20,647</u>

COMPUTATION OF BASIC NET CAPITAL REQUIREMENT

Minimum net capital required	\$ 8,945
Minimum dollar net capital requirement of reporting broker-dealer	5,000
Net capital requirement (greater of above)	<u>8,945</u>
Excess net capital	<u>\$ 11,702</u>
Net capital less greater of 10% of aggregate indebtedness or 120% of minimum dollar net capital requirement of reporting broker-dealer	<u>\$ 14,647</u>

COMPUTATION OF AGGREGATE INDEBTEDNESS

Total aggregated indebtedness liabilities from Statement of Financial Condition:	\$ 134,180
Total aggregate indebtedness	<u>\$ 134,180</u>
Percentage of aggregate indebtedness to net capital	<u>649.88</u>

RECONCILIATION WITH COMPANY'S COMPUTATION

(included in Part IIA of Form X-17A-5 as of December 31, 2017)

Net capital, as reported in Company's Part IIA FOCUS report	\$ 21,614
Other additions and/or allowable credits:	
Deferred income tax liability	1,883
Deductions and/or charges:	
Non-allowable assets from Statement of Financial Condition:	
Commissions receivable	(2,250)
Property and equipment, net	(114)
Haircuts on securities	<u>(486)</u>
Net capital, per December 31, 2017 audited report, as filed	<u>\$ 20,647</u>

See auditors' report.

RUBIO CPA, PC

CERTIFIED PUBLIC ACCOUNTANTS

900 Circle 75 Parkway
Suite 1100
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Fax: 770 980-1077

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

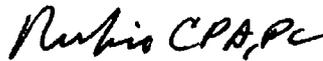
To the Stockholder of
Moody Capital Solutions, Inc.

We have reviewed management's statements, included in the accompanying Broker Dealers Annual Exemption Report in which (1) Moody Capital Solutions, Inc. identified the following provisions of 17 C.F.R. § 15c3-3(k) under which Moody Capital Solutions, Inc. claimed an exemption from 17 C.F.R. § 240.15c3-3: (k)(2)(i) (the "exemption provisions"); and, (2) Moody Capital Solutions, Inc. stated that Moody Capital Solutions, Inc. met the identified exemption provisions throughout the most recent fiscal year without exception. Moody Capital Solutions, Inc.'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 Moody Capital Solutions, Inc.'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.

March 2, 2018
Atlanta, GA



Rubio CPA, PC

MOODY **CAPITAL**

Moody Capital Solutions Inc.
2458 Dunkerrin Lane
Atlanta, GA 30360

March 1, 2018

Rubio CPA, PC
Mr. Mike Rubio
900 Circle 75 Parkway
Suite 1100
Atlanta, GA 30339
(O): 770 690-8995
(F): 770 980-1077

Mr. Rubio,

Moody Capital Solutions, Inc. claims an exemption from the provisions of Rule 15c3-3 under the Securities and Exchange Act of 1934, pursuant to paragraph (k)(2)(i) of the Rule.

Moody Capital Solutions, Inc. met the aforementioned exemption provisions throughout the most recent year ended December 31, 2017 without exception.

Thank you.



Robert Rosenstein, President/CEO

Robert Rosenstein
Moody Capital Solutions, Inc
President & CEO
2458 Dunkerrin Ln
Atlanta, GA 30360