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

MAR 29 2018
Washington DC
100

SEC FILE NUMBER
8-68925

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, 2017 AND ENDING December 31, 2017
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Lexington Park Capital Markets, LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

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

4700 Millenia Blvd

(No. and Street)
Orlando Florida 32839
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Rajib Das 212-257-6470

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

RGNC&S, Certified Public Accountants PLLC

(Name - if individual, state last, first, middle name)
97 Froehlich Farm Blvd Woodbury NY 11797
(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.**

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OATH OR AFFIRMATION

I, Rajib Das, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Lexington Park Capital Markets, 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:



Karen Z. Fischer
COMMISSION # FF165001
EXPIRES: Nov. 22, 2018
WWW.AARONNOTARY.COM

Rajib Das Signature
Known personally to me
Executive Rep. CEO
Title

Karen Z. Fischer
Notary Public

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

- (a) Facing Page.
- (b) Statement of Financial Condition.
- (c) Statement of Income (Loss).
- (d) Statement of Changes in Financial Condition.
- (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- (g) Computation of Net Capital.
- (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- (l) An Oath or Affirmation.
- (m) A copy of the SIPC Supplemental Report.
- (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

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



Mark C. Goldberg, CPA
Mark Raphael, CPA
Floria Samii-Nikpour, CPA
Allan B. Cohen, CPA
Michael R. Sullivan, CPA

Founding Partner:
Melvin Goldberg, CPA

Anita C. Jacobsen, CPA

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Member
of Lexington Park Capital Markets, LLC

Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Lexington Park Capital Markets, LLC (the "Company") (a New York corporation), as of December 31, 2017 and the related statement of operations, changes in subordinated borrowings, changes in member's equity, and cash flows for the year ended December 31, 2017, and the related notes to the financial statements and supplemental information. In our opinion, the financial statements present fairly, in all material respects, the financial position of Lexington Park Capital Markets, LLC as of December 31, 2017, and the results of its operations and its cash flows for the year ended December 31, 2017, in conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information, the Computation of Net Capital under Rule 15c3-1 of the Securities and Exchange Commission and the Computation for Determination of Reserve Requirements as contained on pages 11 and 12, has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The supplementary information is the responsibility of the Company's management. Our audit procedures included determining whether the supplementary 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 supplementary information. In forming our opinion on the supplementary information, we evaluated whether the supplementary information, including its form and content, is presented in conformity with 17 C.F.R. § 240.17a-5. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole.

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 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 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.

Raphael Goldberg Nikpour Cohen & Sullivan CPAs PLLC

Raphael Goldberg Nikpour Cohen & Sullivan
Certified Public Accountants PLLC

We have served as the Company's auditors since 2016.

Woodbury, New York
March 26, 2018

Lexington Park Capital Markets, LLC
Statement of Financial Condition
December 31, 2017

ASSETS

Current Assets:		
Cash and cash equivalents	\$	19,168
Fee Income Receivable		75,000
Prepaid Expenses		<u>1,086</u>
Total current assets		95,254
Total assets	\$	<u>95,254</u>

LIABILITIES AND MEMBERS' EQUITY

Current Liabilities:		
Accounts payable and accrued expenses		<u>9,000</u>
Total current liabilities		9,000
Total liabilities		<u>9,000</u>
Members' equity:		<u>86,254</u>
Total liabilities and members' equity	\$	<u>95,254</u>
See accompanying notes to financial statements		

Lexington Park Capital Markets, LLC
Statement of Operations
For the Year Ended December 31, 2017

Revenues:	
Advisory Fees	\$ <u>250,838</u>
Total revenues	250,838
Expenses:	
Regulatory fees and expenses	3,378
Professional fees	14,218
Outside Consultant-Affiliate	-
Rent and Telephone	6,000
Communication Expenses	-
Travel and Entertainment	-
Other	<u>850</u>
Total expenses	24,446
Net Income	<u>\$ 226,392</u>

See accompanying notes to financial statements

Lexington Park Capital Markets, LLC
Statement of Changes in Members Equity
For the Year Ended December 31, 2017

Members Equity January 1, 2017	\$	25,362
Contributions		6,000
Distributions to members		(171,500)
Net Income		<u>226,392</u>
Members Equity December 31, 2016	<u>\$</u>	<u>86,254</u>

See accompanying notes to financial statements

Lexington Park Capital Markets, LLC
Statement of Cash Flows
For the Year Ended December 31, 2017

Cash flows from operating activities:	
Net Income	\$ 226,392
Adjustments to reconcile net income to net cash provided by operating activities:	
Increase (Decrease) in Cash Flows as a result of changes in asset and liability account balances:	
(Increase) in fees income	(75,000)
Increase in accounts payable and accrued expenses	2,500
Net cash provided by operating activities	153,892
Cash flows provided by (used in) financing activities	
Capital Contributions	6,000
Distributions to members	(171,500)
Net Cash (used in) financing activities	(165,500)
Net decrease in cash and cash equivalents	(11,608)
Cash, beginning of year	30,776
Cash, end of year	\$ 19,168
 <u>Supplemental disclosure of cash flow information:</u>	
Cash paid during the year for interest	\$ -
Cash paid during the year for taxes	-

See accompanying notes to financial statements

Lexington Park Capital Markets, LLC
Notes to Financial Statements
Year Ended December 31, 2017

(1) Organization

Lexington Park Capital Markets, LLC, (the “Company”), is a wholly owned subsidiary of the Lexington Park Group, LLC. Founded in 2011, the Company is a knowledge-based investment firm with the business objective of creating long-term added value for its clients.

Lexington Park Capital Markets, LLC is a member of FINRA and SIPC.

Lexington Park Capital Markets has been formed to provide private placement services to middle market companies and has developed structured programs for arranging financings and effecting merger and acquisition transactions. Lexington Park Capital Markets expects that 50%-60% of its business will be related to M&A representation, with the remaining 40%-50% related to arranging financings.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The Company’s financial statements are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

(b) Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers highly liquid financial instruments with maturities of three months or less at the time of purchase to be cash and cash equivalents.

(c) Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(d) Fair Value of Financial Instruments

The Company measures the financial assets in three levels, based on the markets in which the assets and liabilities are traded, and the reliability of the assumptions used to determine fair value. These levels are:

Lexington Park Capital Markets, LLC
Notes to Financial Statements
Year Ended December 31, 2017

(d) Fair Value of Financial Instruments (continued)

Level 1 – Valuations for assets and liabilities traded in active exchange markets, or interest in open-end mutual funds that allow a company to sell its ownership interest back at net asset value (“NAV”) on a daily basis. Valuations are obtained from readily available pricing sources for market transactions involving identical assets, liabilities or funds.

Level 2 – Valuations for assets and liabilities traded in less active dealer, or broker markets, such as quoted prices for similar assets or liabilities or quoted prices in markets that are not active. Level 2 includes U.S. Treasury, U.S. government and agency debt securities, and mortgage-backed securities. Valuations are usually obtained from third party pricing services for identical or comparable assets or liabilities.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, such as option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The availability of observable inputs can vary from instrument to instrument and in certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an instrument’s level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. The Company’s assessment of the significance of a particular input to the fair value measurement of an instrument requires judgment and consideration of factors specific to the instrument.

At December 31, 2017, the Company’s cash equivalent includes only “Cash in Bank” is valued utilizing quoted market prices for identical instruments and are thus categorized in Level 1 of the fair value hierarchy.

(e) Income Taxes

As a limited liability company, the Company is treated as a partnership for Federal and State income tax purposes. Under subchapter K of the Internal Revenue Code, each member is taxed separately on his distributive share of the Company’s income whether or not that income is actually distributed. Accordingly, no provision for income taxes has been recorded in the accompanying statement of operations for the year ended December 31, 2017.

(f) Prepaid Expenses

In December the Firm paid its 2017 registration fees of \$1,086.00 to FINRA

(g) Concentration, Risk and Credit Risk

During the Year End December 31, 2017 the Company derived approximately 90% of revenues from two customers with concentrations greater than 10% as follows

Customer A	\$125,000	50%
Customer B	<u>100,000</u>	<u>38%</u>
	<u>\$225,000</u>	<u>88%</u>

Lexington Park Capital Markets, LLC
Notes to Financial Statements
Year Ended December 31, 2017

(g) Concentration, Risk and Credit Risk (continued)

The Company maintains its cash in bank account at high credit quality financial institution. The account balance is insured by the Federal Deposit Corporation (FDIC). The balances have not exceeded federally insured limits of \$ 25,000 during the year ended December 31, 2017.

(h) Revenue Recognition

Fees income receivable at December 31, 2017 is comprised of a single receivable of one of these customers. The Company earns revenue from investment banking and consulting in accordance with the provision of the respective agreements. Fees for investment banking and consulting are recognized as services are provided. Investment banking fees are generally based on a percentage of the total value of a transaction and are recognized upon successful completion.

3) Related Party Transactions

During 2017, the Company incurred costs of \$6,000 for the sublease of the two offices to Lexington Park Advisors, LLC. Rajib Das, the 100% Partner of this Broker Dealer is also 100% Partner of Lexington Park Advisors, LLC. The rent was treated as a contribution from the Partner on the books of the Company.

(4) Commitments and Contingencies

As of May 2014, the Company entered into a sub-lease agreement with Lexington Park Advisors, LLC for the use of the New York office, for \$500.00 a month. In October 2014 the Company amended the sublease to include the Orlando, Florida office with no increase in rent. The sub lease is on a month to month basis with no expiration date, therefore no minimum lease payments are disclosed.

(5) Net Capital Requirements

The Company is subject to the SEC Uniform Net Capital rule (SEC rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. At December 31, 2017, the Company had net capital of \$10,168 which was \$5,168 in excess of its required net capital of \$5,000. Aggregate indebtedness was \$9,000. The Company's ratio of aggregate indebtedness to net capital computed in accordance with Rule 15c3-1 was .8851 to 1.

(6) New Accounting Pronouncements

In 2017, the Financial Accounting Standards Board ("FASB") adopted ASC 606, Revenue from Contracts with Customers, which will supersede nearly all existing revenue recognition guidance under accounting principles generally accepted in the United States. The core principle of this standard is that revenue should be recognized for the amount of consideration expected to be received for promised goods or services transferred to customers. This standard will be effective for the Company for the annual reporting period beginning after December 15, 2017.

Lexington Park Capital Markets, LLC
Notes to Financial Statements
Year Ended December 31, 2017

(6) New Accounting Pronouncements (continued)

The Company has evaluated the new guidance and the adoption is not expected to have a significant impact on the Company's financial statements and a cumulative effect adjustment under the modified retrospective method of adoption will not be necessary.

(7) Subsequent Event

The Company has evaluated subsequent events for the disclosure purposes through March 26, 2018.

Supplemental Information

Lexington Capital Markets, LLC
Computation of Net Capital Under Rule 15c3-1
of the Securities and Exchange Commission
December 31, 2017

Net capital computation:

Total Stockholders' Equity	\$	86,254
Deductions on non-allowable assets		
Non-allowable assets:		
Fee Income Receivable		75,000
Prepaid Expenses		1,086
Total non-allowable assets		76,086
Net capital		10,168
Required Minimum Net Capital		5,000
Excess Net Capital	\$	5,168

Reconciliation:

Net capital, per unaudited December 31, 2017 FOCUS report, as filed	\$	10,168
Net audit adjustments		-
Net capital, per December 31, 2017 audited report, as filed	\$	10,168

Statement Pursuant to Paragraph (d)(4) of

No material differences exist between the net capital computation above and the computation of net capital per the FOCUS report as reported on the Company's unaudited Form X-17A-5 Part IIA filing at December 31, 2017.

Lexington Park Capital Markets, LLC
Supplementary Information Pursuant to Rule 17A-5
of the Securities Exchange Act of 1934
December 31, 2017

Lexington Park Capital Markets, LLC is claiming exemption under the provisions of Securities and Exchange Commission Rule 15c3-3(k)(2)(i).

Therefore, the following reports are not presented:

- a. Computation for Determination of Reserve Requirement under Rule 15c3-3.
- b. Information relating to the Possession or Control Requirements under Rule 15c3-3 included in the FOCUS Form X-17a-5 Part II, as filed by the Company on January 21, 2017.



Mark C. Goldberg, CPA
Mark Raphael, CPA
Floria Samii-Nikpour, CPA
Allan B. Cohen, CPA
Michael R. Sullivan, CPA

Anita C. Jacobsen, CPA

Founding Partner:
Melvin Goldberg, CPA

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Member
of Lexington Park Capital Markets, LLC

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

Raphael Goldberg Nikpour Cohen & Sullivan CPAs PLLC

Raphael Goldberg Nikpour Cohen & Sullivan
Certified Public Accountants PLLC
Woodbury, New York

March 26, 2018

Lexington Park Capital Markets, LLC
4700 Millenia Blvd
Suite 1075
Orlando, Florida 32839

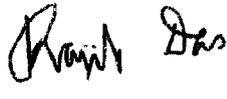
February 7, 2018

RGNC&S, Certified Public Accountants PLLC
97 Froehlich Farm Blvd.
Woodbury, NY 11797

Exemption Report

RE: Lexington Park Capital Markets, LLC. year end 2017 Certified Audit

Lexington Park Capital Markets, LLC. is operating under the k2-i exemption of SEC Rule 15c3-3, "Customer Protection-Reserves and Custody of Securities". The firm does not have a retail business. The broker dealer does not sell securities or take in any customer funds; therefore to our best knowledge and belief we have met the identified exemption provisions in 240.15c3-3(k) throughout the most recent fiscal year without exception and qualify for the exemption under the rule.

X 

Rajib Das
President