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

SEC FILE NUMBER  
8-51602

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 01/01/2017 AND ENDING 12/31/2017  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: **VIAINT CAPITAL, LLC**  
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
**500 WASHINGTON STREET, SUITE 325**

OFFICIAL USE ONLY  
FIRM I.D. NO.

(No. and Street) **VIAINT CAPITAL, LLC** **CA** **94111**  
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT  
**JEANNETTE GASTON** **973-291-8591**  
(Area Code - Telephone Number)

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*  
**CROPPER ACCOUNTANCY CORPORATION**

(Name - if individual, state last, first, middle name)  
**2977 YGNACIO VALLEY ROAD #460 WALNUT CREEK CA 94598**  
(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)

BW

OATH OR AFFIRMATION

I, Scott Taylor Smith, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Viant Capital, 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:

JURAT

State of California
County of San Francisco

Subscribed and sworn to (or affirmed) before me on this 1st day of March, 2018, by Scott Taylor Smith

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Notary Signature Antonio Locatelli

Notary Public

Signature [Handwritten Signature]

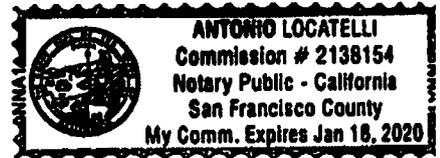
Partner & Managing Director

Title

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

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).

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## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members  
of Viant Capital, LLC

### Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Viant Capital, LLC as of December 31, 2017, the related statements of income, changes in members' 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 Viant Capital, 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 Viant Capital, LLC's management. Our responsibility is to express an opinion on Viant Capital, 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 Viant Capital, 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 Computation of Net Capital for Brokers and Dealers Pursuant to Rule 15c3-1 of the Securities and Exchange Commission has been subjected to audit procedures performed in conjunction with the audit of Viant Capital, LLC's financial statements. The supplemental information is the responsibility of Viant Capital, 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 Computation of Net Capital for Brokers and Dealers Pursuant to Rule 15c3-1 of the Securities and Exchange Commission is fairly stated, in all material respects, in relation to the financial statements as a whole.

CROPPER ACCOUNTANCY CORPORATION

We have served as Viant Capital's auditor since 2003.

Walnut Creek, California

February 28, 2018

**VARIANT CAPITAL LLC**  
**Statement of Financial Condition**  
**December 31, 2017**

---

**ASSETS**

Cash and cash equivalents	1,372,814
Investments, at fair value	12,473
Accounts receivable	340,097
Prepays and deposits	53,452
Warrants	548,503
Other investments	135,300
Furniture, equipment, and leasehold improvements, net of accumulated depreciation and amortization of \$229,498	<u>7,430</u>
<b>Total Assets</b>	<b><u>\$ 2,470,069</u></b>

**LIABILITIES AND COMPANY EQUITY**

<b>Liabilities:</b>	
Accounts payable and accrued liabilities	<u>\$ 44,144</u>
<b>Total Liabilities</b>	<b><u>44,144</u></b>
<b>Company equity:</b>	
Contributed capital, net of accumulated withdrawals	(9,283,342)
Cumulative earnings	<u>11,709,267</u>
<b>Total Company equity</b>	<b><u>2,425,925</u></b>
<b>Total Liabilities and Company Equity</b>	<b><u>\$ 2,470,069</u></b>

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

**VIANT CAPITAL LLC**  
**Statement of Income**  
**For the Year Ended December 31, 2017**

---

<b>Revenue</b>	
Retainers and success fees	\$ 5,625,839
Warrants, unrealized gain (loss)	548,503
Investment income (loss)	<u>2,334</u>
Total revenue	<u>6,176,676</u>
<b>Expenses</b>	
Payroll Related expenses	1,088,476
Commission expense	852,005
Rent, net of subtenants	258,374
Insurance	139,070
Professional fees:	
Computer support	84,536
Tax and Accounting	63,850
Consulting services	52,995
Compliance	64,307
Legal	12,626
Office expense	28,618
Regulatory fees	17,376
Telephone and communication	17,124
Marketing expenses	16,874
Travel and entertainment	3,746
State taxes	13,584
Local taxes	62,010
Depreciation and amortization	2,574
Other	<u>16,390</u>
	<u>2,794,535</u>
<b>Net income</b>	<u>\$ 3,382,141</u>

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

**VARIANT CAPITAL LLC**  
**Statement of Changes in Company Equity**  
**For the Year Ended December 31, 2017**

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	<u>Contributed Capital, net</u>	<u>Accumulated Earnings</u>	<u>Total</u>
<b>Balance - December 31, 2016</b>	<b>\$ (7,993,342)</b>	<b>\$ 8,327,126</b>	<b>\$ 333,784</b>
<b>Net income</b>	-	3,382,141	3,382,141
<b>Member Contribution</b>	-	-	-
<b>Members Distributions</b>	<u>(1,290,000)</u>	<u>-</u>	<u>(1,290,000)</u>
<b>Balance - December 31, 2017</b>	<u><b>\$ (9,283,342)</b></u>	<u><b>\$ 11,709,267</b></u>	<u><b>\$ 2,425,925</b></u>

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

**VIANT CAPITAL LLC**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2017**

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<b>Cash flows from operating activities:</b>	
Net income	\$ 3,382,141
<i>Adjustments to reconcile net income to net cash provided by (used in) operating activities:</i>	
Depreciation expense	2,574
Unrealized gain on investments	(1,848)
<i>Changes in and liabilities:</i>	
<i>(Increase) decrease in operating assets</i>	
Increase in accounts receivable	(319,344)
Increase in lease deposits and prepaid expenses	(29,515)
<i>Increase (decrease) in operating liabilities</i>	
Decrease in accounts payable and accrued liabilities	(170)
Net cash provided by (used in) operating activities	<u>3,033,839</u>
<b>Cash flows from investing activities:</b>	
Additions to fixed assets	(6,190)
Purchase of other investments	(10,000)
Warrants, fair market value	(548,503)
Net cash provided by (used in) investing activities	<u>(564,693)</u>
<b>Cash flows from financing activities:</b>	
Members distributions	(1,290,000)
Net cash provided by (used in) financing activities	<u>(1,290,000)</u>
Net increase in cash	1,179,145
Cash at beginning of year	<u>193,669</u>
Cash at end of year	<u>\$ 1,372,814</u>
<b>Supplemental disclosure:</b>	
State income taxes paid	<u>\$ 12,890</u>

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

**VARIANT CAPITAL LLC**  
**Schedule I**  
**Computation of Net Capital Under Rule 15c3-1**  
**of the Securities and Exchange Commission**  
**December 31, 2017**

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Company equity		\$ 2,425,925
<i>Assets not allowed for net capital purposes:</i>		
Accounts receivable	(340,097)	
Deposits and prepaid assets	(53,452)	
Other investments	(135,300)	
Warrants	(548,503)	
Net furniture and equipment	<u>(7,430)</u>	(1,084,782)
Haircut on trading and investment securities		<u>(28,239)</u>
		1,312,904 A
<i>Minimum net capital required:</i>		
Greater of 6-2/3% of aggregate indebtedness (\$44,314) or \$5,000		<u>5,000</u>
Net capital in excess of requirement		<u>\$ 1,307,904</u>
Aggregate indebtedness (total liabilities)		<u>\$ 44,144 B</u>
Ratio of aggregate indebtedness (\$44,144) to net capital (\$1,312,904)		<u>.03 to 1</u>
	B	A

*Reconciliation of above net capital to FOCUS Report filed:*

	Aggregate Indebtedness	Net Capital	Ratio AI/NC
Per submitted computation	\$ 44,144	\$ 1,312,904	.03 to 1
Change in other investments	-	-	
Change in haircut adjustment, net of rounding	-	-	
Per statements as finalized	<u>\$ 44,144</u>	<u>\$ 1,312,904</u>	.03 to 1

**VIANT CAPITAL, LLC**  
**Notes to Financial Statements**  
**December 31, 2017**

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**1. General Information and Summary of Significant Accounting Policies**

**Description of Business**

*Viant Capital LLC (the "Company"), a subsidiary of Viant Group LLC (the "Parent"), was incorporated February 3, 1999, and began business June 15, 1999. The Company is registered as a broker dealer in securities under the Securities Exchange Act of 1934.*

*The Company acts as a placement agent for venture capital financing, underwrites securities transactions, and provides mergers and acquisition advice.*

**Basis of Accounting**

*The financial statements are prepared on the accrual basis of accounting wherein income is recognized as earned and expenses are recognized when incurred.*

**Estimates**

*The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.*

**Warrants**

*As part of the normal course of business, the Company receives stock warrants in private companies as part of its contractual agreements. These warrants have little, if any, value upon the signing of the agreement. When (and if) the companies mature, and a foreseeable market becomes available, a value would be assigned to the warrant.*

**Fair Value Measurements**

*Fair Values are based on quoted market prices when available. In instances where there is little or no market activity for the same or similar instruments, the company estimates fair value using methods, models or assumptions that management believes market participants would use to determine a current transaction price. These valuation techniques involve some level of management estimation and judgment which becomes significant with increasingly complex instruments or pricing models. Where appropriate, adjustments are included to reflect the risk inherent in a particular methodology, model or input used.*

*U. S. GAAP establishes a hierarchy for inputs (level 1, 2, and 3 inputs, as defined) used in measuring fair value that maximizes the use of observable inputs, and minimizes the use of unobservable inputs by requiring that observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. Accordingly, the fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.*

VIANT CAPITAL, LLC  
Notes to Financial Statements  
December 31, 2017

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**1. General Information and Summary of Significant Accounting Policies (Continued)**

*The three levels of inputs within the fair value hierarchy are defined as follows:*

*Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity has the ability to access as of the reporting date.*

*Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, through corroboration with observable data.*

*Level 3 – Unobservable inputs, such as internally developed pricing models for the asset or liability due to little or no market activity for the asset or liability.*

*Additionally, U.S. GAAP requires enhanced disclosure regarding instruments in the Level 3 category (which have inputs to the valuation techniques that are unobservable and require significant management judgment). See note 7, Restricted Securities, for additional information.*

**Cash and cash equivalents**

*The Company considers all highly liquid financial instruments purchased with an original maturity of three months or less to be cash equivalents.*

*At December 31, 2017, the cash balance was held in two banks.*

**2. Net Capital Requirement**

*As a registered broker and dealer in Securities, the Company is subject to the Securities Exchange Commission Uniform Net Capital Rule (Rule 15c3-1).*

*The Company's ratio of aggregate indebtedness to net capital as defined in the Uniform Net Capital Rule was approximately .03 to 1 at December 31, 2017. Aggregate indebtedness and net capital change from day to day. The Company is required to maintain a ratio of less than 15 to 1. At December 31, 2017, the Company had net capital as defined of \$1,312,904, which exceeded the minimum requirement of \$5,000. The Company must maintain a minimum net capital of 120% of the minimum required capital to avoid interim reporting requirements.*

**3. Exemption From Rule 15c3-3**

*The Company is exempt from certain provisions of Rule 15c3-3 since it does not clear transactions in securities or hold customer funds or securities. The Company carries no margin accounts and promptly transmits all customer funds, delivers all customer securities and will not otherwise hold funds or securities of customers.*

VIANT CAPITAL, LLC  
Notes to Financial Statements  
December 31, 2017

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**4. Lease Commitment**

The rent for 2017 was \$258,374, which was net of subtenant rents of \$53,500. The following are terms of the lease amendment signed in April of 2010. The amendment includes an additional 2,748 expansion space on the 4<sup>th</sup> floor in addition to the current 6115 sq ft on the 3<sup>rd</sup> floor at 500 Washington Street. A second lease amendment was signed in February 2016, which includes an extension term with a commencement date of December 2016 through November 2021.

	<b>Gross Lease Amount 2017</b>	<b>Monthly Payment (Gross)</b>	<b>Sublease Payments 2017</b>	<b>Net Lease Payments 2017</b>
<b>500 Washington September 2013 to November 2021</b>	\$311,874	\$26,094	\$53,500	\$258,374

The Company has an operating lease commitment on the office space for 2018 of \$313,135. The Company has entered into a sublet agreement as sublessor, with commitments from the subtenant on the sublease for 2018 of \$42,000.

**5. Income Taxes**

There is no federal income tax liability for the Company at December 31, 2017. As a Limited Liability Company (LLC) the Company is a flow-through-entity similar to a partnership.

\$12,590 was recognized in 2017 for California Franchise Tax expense. The California tax is based on gross receipts.

**6. Fixed Assets**

At December 31, 2017 the fixed assets were as follows:

Furniture and equipment	\$ 172,712
Depreciation of furniture and equipment	<u>(165,282)</u>
Net furniture and equipment	<u>7,430</u>
Tenant improvements – Washington Street	64,216
Amortization of leasehold improvements	<u>(64,216)</u>
Net leasehold improvements	<u>-</u>
Total fixed assets and leasehold improvements	<u>\$ 7,430</u>

Furniture and equipment is depreciated on a straight-line basis over 3 - 7 years. The 2006 leasehold improvements were amortized over the term of the initial lease.

VIANT CAPITAL, LLC  
Notes to Financial Statements  
December 31, 2017

**7. Restricted Securities**

*Fair value measurements*

*During the normal course of business, stock warrants are received for services performed by the Company.*

*The Company also invested in early stage private companies. The Company currently holds both common and preferred shares of stock of private companies that are executed but not readily marketable. At December 31, 2017, the Company had common stock in four private companies totaling \$135,300. These private company investments would be deemed to be Level 3 due to the lack of significant observable inputs.*

*Warrants in Private Companies*

*The Company has warrants in various private companies upon which it performed a valuation which resulted in an estimated value of \$548,503 as of December 31, 2017. However, due to the uncertainty in recognizing the values assigned to the warrants, a valuation allowance was taken against 100% of the estimated value of these warrants. These warrants are classified as Level 3.*

	<i>Warrants and Options</i>	<i>Fair Market Value</i>
<i>GrayMeta, Inc.</i>	<i>212,973</i>	<i>\$ 388,925</i>
<i>ForeLight Inc.</i>	<i>31,701</i>	<i>65,120</i>
<i>Point.io LLC</i>	<i>Conv. Note</i>	<i>50,000</i>
<i>Ardica Technologies, Inc.</i>	<i>N/A</i>	<i>41,118</i>
<i>Other Warrants</i>	<i>N/A</i>	<i>3,340</i>
	<i>244,674</i>	<i>\$ 548,503</i>

*For more information on Level 1, 2 and 3 see the Summary of Significant Accounting Policies in Note 1.*

*Realized Investment Gains and Losses*

*In the year 2017, the Company had no realized gains on available for sale securities of \$12,473, per the table below.*

*Unrealized Investment Gains and Losses*

*In the year 2017, net unrealized gains on available for sale securities were \$1,847, per the table below.*

	<i>2017</i>	<i>2016</i>	<i>Unrealized Gain (Loss)</i>
<i>Stocks:</i>			
<i>UPSN</i>	<i>\$ 0</i>	<i>\$ 370</i>	<i>\$ (370)</i>
<i>OGXI</i>	<i>0</i>	<i>3</i>	<i>(3)</i>
<i>REGI</i>	<i>12,473</i>	<i>10,253</i>	<i>2,220</i>
<i>Financial Statement Totals</i>	<i>\$ 12,473</i>	<i>\$ 10,626</i>	<i>\$ 1,847</i>

VARIANT CAPITAL, LLC  
Notes to Financial Statements  
December 31, 2017

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**8. Subsequent Events**

*Management has evaluated subsequent events through February 27, 2018, the date on which the financial statements were available to be issued. No additional adjustments or disclosures to the financial statements were deemed necessary.*

**SUPPLEMENTARY INFORMATION**



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## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members  
of Viant Capital, LLC

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

*Cropper Accountancy Corporation*  
CROPPER ACCOUNTANCY CORPORATION  
Walnut Creek, California  
February 28, 2018

Viant Capital LLC  
500 Washington Street  
Suite 325  
San Francisco, CA 94111  
Tel (415) 820-6105  
Fax (415) 820-6101



#### Viant Capital, LLC Exemption Report

Viant Capital, LLC (the "Company") is a registered broker-dealer subject to Rule 17a-5 promulgated by the Securities and Exchange Commission (17 C.F.R §240.17a-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:

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

Viant Capital, LLC

I, Scott Smith, swear (or affirm) that, to my best knowledge and belief, this Exemption Report is true and correct.

A handwritten signature in black ink, appearing to be "SSM", written over a solid horizontal line.

Title: CEO / Managing Director

Date: February 28, 2018



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

To the Members  
Viant Capital, LLC  
San Francisco, California

We have performed the procedures included in Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and in the Securities Investor Protection Corporation (SIPC) Series 600 Rules, which are enumerated below, and were agreed to by Viant Capital, LLC (Company) and the SIPC, solely to assist you and the SIPC in evaluating the Company's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7) for the year ended December 31, 2017. Management of the Company is responsible for its Form SIPC-7 and for its compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and 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 Total Revenue amounts reported on the Annual Audited Report Form X-17A-5 Part III for the year ended December 31, 2017, with the Total Revenue amounts reported in Form SIPC-7 for the year ended December 31, 2017 noting an increase to revenue of \$548,503, which resulted in an increase to the assessment of \$823;
3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers noting no differences;
4. Recalculated the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers supporting the 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.

We were not engaged to, and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Company's compliance with the applicable instructions of the Form SIPC-7 for the year ended December 31, 2017. Accordingly, we do not express such an opinion or conclusion. 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 Company and the SIPC and is not intended to be and should not be used by anyone other than these specified parties.

*Cropper Accountancy Corporation*

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California

February 28, 2018

SIPC-7

ISS REV 6/17

SECURITIES INVESTOR PROTECTION CORPORATION

PO BOX 36800 SAN FRANCISCO CA 94136

General Assessment Reconciliation

SIPC-7

ISS REV 6/17

Form SIPC-7 (Rev. 12/31/2017)

TO BE FILED BY ALL SIPC MEMBERS WITH FISCAL YEAR ENDINGS

1. Name of Member (Address, City, State, Zip, Country) (For use by SIPC for purposes of the audit requirement of SIPC Rule 2301)

77\*\*\*\*\*1075\*\*\*\*\*ALL FOR AADC 040  
51603 FINRA SEC  
VIANT CAPITAL LLC  
500 WASHINGTON ST STE 325  
SAN FRANCISCO, CA 94111 2847

2. If the filer is the servicer of a trust, the name of the trust and the name of the trust agreement, and the name of the trust agreement.

3. Name and telephone number of person to contact regarding this form.

Jeannette Gaston 973-291-8591

4. A. General Assessment item 2a from page 1	8,442
B. Less payment made with SIPC (do not exclude interest)	3,653
<u>07/27/2017</u> Date Paid	
C. Less other employment credits	0
D. Assessment based on net investment	4,789
E. Interest computed on late payment (see instructions for rate) (do not enter per cent)	0
F. Total assessment balance and interest due (do not enter amount to waive)	4,789
G. PAC WITH THIS FORM (Check enclosed payable to SIPC) Total must be same as F above	4,789
H. Overpayment carried forward	0

5. Subsidiaries (S) and predecessors (P) include only those entities that are SIPC members

The SIPC member submitting this form and the person by whom it is executed represent and warrant that all information contained hereon is true, correct and complete.

Viant Capital, LLC

*J. Gaston*

FINOP/CFO

Dated this 24<sup>th</sup> day of January, 18

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	Date:	____	____	____	____
	Reviewed:	____	____	____	____
	Reviewed by:	____	____	____	____
	Reviewed by:	____	____	____	____

