

REPORT PURSUANT TO SEC RULE 17A-5

XENERGY FINANCIAL, LLC

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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

SEC FILE NUMBER
8-67655

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 07/01/20 AND ENDING 06/30/21
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: **XENERGY FINANCIAL LLC**

OFFICIAL USE ONLY

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

FIRM I.D. NO.

1801 CENTURY PARK EAST, 25TH FLOOR

(No. and Street)

LOS ANGELES

CA

90067

(City)

(State)

(Zip Code)

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

ROBERT CALAMUNCI 732-241-4686

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

ASSURANCE DIMENSIONS

(Name - if individual, state last, first, middle name)

4920 W CYPRESS STREET, SUITE 102 TAMPA

FL

33607

(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)

OATH OR AFFIRMATION

I, ROBERT CALAMUNCI, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of XNERGY FINANCIAL LLC, as of JUNE 30, 2021, 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:

RAFAEL L. MARTE
Notary Public, State of New York

No. 01MA6026293

Qualified in Bronx County

Commission Expires: June 14, 2023

[Handwritten Signature]
Signature

CEO
Title

[Handwritten Signature]
Notary Public

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

- (a) Facing Page.
(b) Statement of Financial Condition.
(c) Statement of Income (Loss) or, if there is other comprehensive income in the period(s) presented, a Statement of Comprehensive Income (as defined in §210.1-02 of Regulation S-X).
(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).

XENERGY FINANCIAL, LLC

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YEAR ENDED JUNE 30, 2021

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders
of **Xnergy Financial, LLC**:

Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of **Xnergy Financial, LLC** as of June 30, 2021, 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 **Xnergy Financial, LLC** as of June 30, 2021, 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 **Xnergy Financial, LLC's** management. Our responsibility is to express an opinion on **Xnergy Financial, 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 **Xnergy Financial, 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.

Auditor's Report on Supplemental Information

The Schedule I, Computation of Net Capital Pursuant to Rule 15c3-1 of the Securities and Exchange Commission, Schedule II Determination of Reserve Requirements Under SEC Rule 15c3-3 and Schedule III Information Relating to Possession or Control Requirements Under Rule 15c3-3 has been subjected to audit procedures performed in conjunction with the audit of **Xnergy Financial, LLC's** financial statements. The supplemental information is the responsibility of **Xnergy Financial, 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 Schedule I, Computation of Net Capital Pursuant to Rule 15c3-1 of the Securities and Exchange Commission, Schedule II Determination of Reserve Requirements Under SEC Rule 15c3-3 and Schedule III Information Relating to Possession or Control Requirements Under Rule 15c3-3 are fairly stated, in all material respects, in relation to the financial statements as a whole.

We have served as **Xnergy Financial, LLC's** auditor since 2017.

Assurance Dimensions
Margate, Florida
October 6, 2021

ASSURANCE DIMENSIONS CERTIFIED PUBLIC ACCOUNTANTS & ASSOCIATES

TAMPA BAY: 4920 W Cypress Street, Suite 102 | Tampa, FL 33607 | Office: 813.443.5048 | Fax: 813.443.5053
JACKSONVILLE: 4720 Salisbury Road, Suite 223 | Jacksonville, FL 32256 | Office: 888.410.2323 | Fax: 813.443.5053
ORLANDO: 1800 Pembroke Drive, Suite 300 | Orlando, FL 32810 | Office: 888.410.2323 | Fax: 813.443.5053
SOUTH FLORIDA: 2000 Banks Road, Suite 218 | Margate, FL 33063 | Office: 754.800.3400 | Fax: 813.443.5053

www.assurancedimensions.com

XENERGY FINANCIAL, LLC

STATEMENT OF FINANCIAL CONDITION

AS OF JUNE 30, 2021

ASSETS

Current assets:

Cash \$ 49,174

Other assets:

Security deposit 6,854

Total other assets 6,854

Total assets \$ 56,028

LIABILITIES AND MEMBERS' EQUITY

Liabilities:

Current liabilities:

Accrued expenses \$ 7,341

Total liabilities 7,341

Commitments and Contingencies (Note 6)

Members' Equity 48,687

Total liabilities and members' equity \$ 56,028

See accompanying notes to financial statements.

XENERGY FINANCIAL, LLC

STATEMENT OF INCOME

FOR THE YEAR ENDED JUNE 30, 2021

Revenues:

Investment banking fees	\$ 786,083
Total revenues	<u>786,083</u>

Expenses:

Professional and consulting fees	370,514
Office expense	63,242
Administrative fees	2,417
Regulatory, licensing and fees	16,133
Legal	<u>1,208</u>
Total expenses	<u>453,514</u>

Net income	<u>\$ 332,569</u>
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See accompanying notes to financial statements.

XENERGY FINANCIAL, LLC

STATEMENT OF CHANGES IN MEMBERS' EQUITY

YEAR ENDED JUNE 30, 2021

Balance, July 1, 2020	\$ 43,220
Add: Contributions by member	3,210
Less: Distributions to member	(330,312)
Net income	<u>332,569</u>
Balance, June 30, 2021	<u><u>\$ 48,687</u></u>

See accompanying notes to financial statements.

XENERGY FINANCIAL, LLC
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

Cash flows from operating activities:	
Net income	\$ 332,569
Adjustments to reconcile net income to Cash from operating activities:	
Increase in accrued expenses	<u>494</u>
Net cash provided by operating activities	<u>333,063</u>
 Cash flows from financing activities	
Members' contributions	3,210
Members' distributions	<u>(330,312)</u>
Net cash used by financing activities	<u>(327,102)</u>
Net increase in cash	5,961
Cash at beginning of the year	<u>43,213</u>
Cash at end of the year	<u><u>\$ 49,174</u></u>
 Supplemental disclosure of cash flow information:	
Cash paid during the period for:	
Interest	<u>\$ -</u>
Taxes	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

XENERGY FINANCIAL, LLC

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 1 - ORGANIZATION

Xnergy Financial, LLC ("the Company") is registered as a broker and dealer in securities pursuant to Section 15 (b) of the Securities and Exchange Act of 1934. The Company's primary focus is on raising capital for emerging businesses.

Xnergy Financial Corporation was formed in November 2006 in the State of California. At the end of 2008 the assets and liabilities of Xnergy Financial Corporation were transferred to Xnergy Financial, LLC as part of a conversion (the "Conversion") of Xnergy Financial Corporation into a Limited Liability Company. Before the Conversion, Xnergy Financial Corporation was 100% owned by Xnergy, LLC. Xnergy Financial, LLC was 100% owned by Xnergy, LLC.

As of November 19, 2019, Xnergy Financial LLC is owned 50% by Xnergy LLC and 50% by Primior Capital LLC.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The Company's policy is to use the accrual method of accounting and to prepare and present the financial statements in accordance with accounting principles generally accepted in the United States of America. These financial statements cover the year ended June 30, 2021.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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 may differ from these estimates.

Cash and Cash equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Company has no cash equivalents as of June 30, 2021.

XENERGY FINANCIAL, LLC

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Investments in Securities and Securities at Fair Value - Definition and Hierarchy:

In accordance with GAAP, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the “exit price”) in an orderly transaction between market participants at the measurement date.

In determining fair value, the Company uses various valuation approaches. In accordance with GAAP, a fair value hierarchy for inputs is used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Company. Unobservable inputs reflect the Company’s assumptions about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors including, the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest

XENERGY FINANCIAL, LLC

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Investments in Securities and Securities at Fair Value - Definition and Hierarchy (continued):

for securities categorized in Level 3. 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.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Company's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Company uses prices and inputs that are current as of the measurement date, including periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many securities. This condition could cause a security to be reclassified to a lower level within the fair value hierarchy.

Government and Other Regulation

The Company's business is subject to significant regulations by various governmental agencies and self-regulatory organizations. Such regulations include, among other things, periodic examinations by these regulatory bodies to determine whether the Company is conducting and reporting its operations in accordance with the requirements of these organizations. As a registered broker-dealer, the Company is subject to the SEC's Net Capital Rule 15c3-1 which requires that the Company maintains a minimum net capital, as defined [see note below].

Concentrations of risk

The Company maintains its cash in bank accounts at high quality financial institutions. The balances at times, may exceed federally insured limits of \$250,000. However, the Company has incurred no losses on their accounts and believes that the risk of loss is minimal. At June 30, 2021, the Company did not have any cash in excess of federally insured limits.

During the year ended June 30, 2021, the Company had three customers whose revenue exceeded 10% of total revenue.

XENERGY FINANCIAL, LLC

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition

All revenues are recorded in accordance with ASC 606, which is recognized when: (i) a contract with a client has been identified, (ii) the performance obligation(s) in the contract have been identified, (iii) the transaction price has been determined, (iv) the transaction price has been allocated to each performance obligation in the contract, and (v) the Company has satisfied the applicable performance obligation over time.

The majority of our revenue arrangements generally consist of two performance obligations to provide services (i) compliance and due diligence and (ii) selling our clients securities. Our fees are allocated to each performance obligation as follows: compliance fee is earned and recorded over the due diligence period which is usually less than seven days and success fee is earned upon successful closing of private placement. Based on our evaluation process and review of our contracts with customers, the timing and amount of revenue recognized based on ASU 2015-14 is consistent with our revenue recognition policy under previous guidance.

Income taxes

The Company is treated as a disregarded entity for federal income tax reporting purposes and, thus no federal tax expense has been recorded in the financial statements. The net income of the Company is passed through to its sole member, Xenergy, LLC, and reported on its tax return. The Company recognizes and measures its unrecognized tax benefits in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*. This addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under FASB ASC 740, the Company assesses the likelihood, based on their technical merit, that tax positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period.

The measurement of unrecognized tax benefits is adjusted when new information is available, or when an event occurs that requires a change. As of June 30, 2021, the Company does not have a liability for unrecognized tax uncertainties.

The Company's policy is to record interest and penalties on uncertain tax positions as income tax expense. As of June 30, 2021, the Company has no accrued interest or penalties related to uncertain tax positions. The Company is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress. Management believes that the Company is no longer subject to income tax examination for years prior to 2019.

XENERGY FINANCIAL, LLC

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements

The Company adopts all applicable, new accounting pronouncements as of the specified effective dates.

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). The new standard establishes a right-of-use (“ROU”) model that requires a lessee to record a ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The new standard is effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The standard was effective for us on July 1, 2019. The Company does not have any leases which meet the criteria as of June 30, 2021.

Other accounting standards that have been issued or proposed by the FASB or other standards-setting bodies that do not require adoption until a future date are not expected to have a material impact on our financial statements upon adoption.

NOTE 3 –SUBSEQUENT EVENTS

Management has evaluated subsequent events, as defined by FASB ASC 855, *Subsequent Events*, through October 6, 2021 the date the financial statements were available to be issued. Based on management’s evaluation there were no subsequent events that require disclosure at the period ended for this engagement.

XENERGY FINANCIAL, LLC

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 4 - NET CAPITAL REQUIREMENTS

The Company is subject to Rule 15c3-1 (a)(2)(ii) of the Securities Exchange Act of 1934, as amended, which requires that the ratio of aggregate indebtedness to net capital, as defined, not exceed 15 to 1, and the Company maintains minimum net capital of \$5,000 or 6 and 2/3% of aggregated indebtedness (\$489 at June 30, 2021), whichever is higher. At June 30, 2021 the Company had net capital of \$36,833 in excess of the required minimum net capital and the ratio of aggregate indebtedness to net capital was 0.1755 to 1.

The Company is exempt from the provisions of Rule 15c3-3 (per Paragraph (k)(2)(i) of such rule) under the Securities Exchange Act of 1934 as a broker or dealer which carries no customer accounts and does not otherwise hold funds or securities of customers. Due to such exemption, the Company is not required to prepare a determination of reserve requirement for brokers or dealers.

NOTE 5 - RELATED PARTY TRANSACTIONS

Operating facilities and administrative costs

The Company has an expense sharing agreement with its parent, Xenergy, LLC, whereby any costs for the use of office space and other office resources and administrative costs are paid by Xenergy, LLC. These costs are recorded as capital contributions by Xenergy, LLC. The amount of office space and other office resources and administrative costs paid by the Company for the year ended June 30, 2021 were approximately \$2,417.

Note 6 – COMMITMENTS AND CONTINGENCIES

As of the audit date there are no contingencies, guarantees of debt, leases and the like.

XENERGY FINANCIAL, LLC

**Schedule I -of Computation of Net Capital Pursuant to Rule 15c3-1 of the
Securities and Exchange Commission**

JUNE 30, 2021

Credit Factors		
Members' Equity		\$ 48,687
Total credit factors		<u>48,687</u>
Debit Factors		
Security Deposit		<u>6,854</u>
Net Capital		41,833
Less minimum net capital requirements		
Greater of 6 2/3% of aggregate indebtedness \$489		
or \$5,000		<u>5,000</u>
Remainder: Capital in excess of all requirements		<u>\$ 36,833</u>
Capital ratio (maximum allowance 1500%)		
(*)Aggregate indebtedness	<u>7,341</u>	
Divided by: Net capital	41,833 = 17.55%	
(*)Aggregate indebtedness:		
Accrued expenses		<u>\$ 7,341</u>

There are no material differences between this computation and the corresponding computation by the Company and included in its unaudited Part IIa Focus Report at June 30, 2021.

XENERGY FINANCIAL, LLC

June 30, 2021

**Schedule II
Determination of Reserve requirements
Under Rule 15c3-3 of the Securities and Exchange Commission**

The Company is exempt from the Reserve Requirement of computation
According to the provision of Rule 15c3-3.

**Schedule III
Information Relating to possession or Control
Requirements Under Rule 15c3-3**

The Company is exempt from the Rule 15c3-3 as it relates to Possession and Control
Requirements.



Xenergy
Investment Banking

Assertions Regarding Exemption Provisions

XENERGY FINANCIAL, LLC

Exemption Report September 24, 2021

XENERGY FINANCIAL, 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, XENERGY FINANCIAL, LLC states the following:

1. The Company does not claim an exemption under paragraph (k) of 17 C.F.R. §240.15c3-3, and
2. The Company is filing this Exemption Report relying on Footnote 74 of SEC Release No. 34-70073 adopting amendments to 17 C.F.R. §240.17a-5 because the Company limits its business activities exclusively to (1) effecting securities transactions via subscriptions on a subscription way basis where the funds are payable to the issuer or its agent and not the Company; and, (2) receiving transaction-based compensation for identifying potential merger and acquisition opportunities for clients, and the Company (1) did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, (other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b)(2) of Rule 15c2-4 and/or funds received and promptly transmitted for effecting transactions via subscriptions on a subscription way basis where the funds are payable to the issuer or its agent and not to the Company); (2) did not carry accounts for customers; and (3) did not carry PAB accounts (as defined in Rule 15c3-3 throughout the most recent fiscal year without exception.

I, Robert Calamunci, affirm that, to my best knowledge and belief, this Exemption Report is true and correct.

Robert Calamunci CPA

Robert Calamunci,
Chief Financial Officer
Xenergy Financial, LLC



ASSURANCEDIMENSIONS

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM- – EXEMPTION REPORT REVIEW

To the Board of Directors and Shareholders
of **Xnergy Financial, LLC**:

We have reviewed management's statements, included in the accompanying **Xnergy Financial, LLC**, in which (1) **Xnergy Financial, LLC** identified the following provisions of 17 C.F.R. §15c3-3(k) under which **Xnergy Financial, LLC** placed reliance on footnote 74 to SEC Release 34-70073, and (2) **Xnergy Financial, LLC** stated that **Xnergy Financial, LLC** met the identified exemption provisions throughout the most recent fiscal year without exception. **Xnergy Financial, 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 **Xnergy Financial, 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, set forth in footnote 74 to SEC Release 34-70073.

Assurance Dimensions

Assurance Dimensions
Margate, Florida
October 6, 2021

ASSURANCE DIMENSIONS CERTIFIED PUBLIC ACCOUNTANTS & ASSOCIATES

TAMPA BAY: 4920 W Cypress Street, Suite 102 | Tampa, FL 33607 | Office: 813.443.5048 | Fax: 813.443.5053
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