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

SEC Mail Processing
Section
FEB 29 2016

SEC FILE NUMBER
8- 65674

**FACING PAGE Washington DC
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 01/01/15 AND ENDING 12/31/15
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: The Spartan Group LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

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

39 E. Union Street

(No. and Street)

Pasadena
(City)

California
(State)

91103
(Zip Code)

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

John Johnson

626-204-6380

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Brian W. Anson

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

18425 Burbank Blvd., #606
(Address)

Tarzana
(City)

California
(State)

91356
(Zip Code)

CHECK ONE:

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

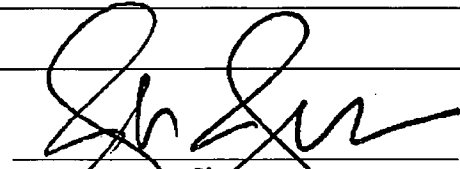
FOR OFFICIAL USE ONLY

*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)

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.

OATH OR AFFIRMATION

I, John Johnson, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of The Spartan Group LLC, as of December 31, 2015, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:


Signature
MANAGER DIRECTOR
Title

please see attached
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).

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.

CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

State of California)

County of Los Angeles)

On 1.7.2016 before me, Catherine L Hefflin, notary public
(here insert name and title of the officer)

personally appeared John Johnson

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Catherine L Hefflin

(Seal)

OPTIONAL INFORMATION

Although the information in this section is not required by law, it could prevent fraudulent removal and reattachment of this acknowledgment to an unauthorized document and may prove useful to persons relying on the attached document.

Description of Attached Document

The preceding Certificate of Acknowledgment is attached to a document titled/for the purpose of Annual Audited Report

containing 2 pages, and dated _____

The signer(s) capacity or authority is/are as:

- Individual(s)
- Attorney-in-Fact
- Corporate Officer(s) _____ Title(s)
- Guardian/Conservator
- Partner - Limited/General
- Trustee(s)
- Other: _____

representing: _____
Name(s) of Person(s) or Entity(ies) Signer is Representing

Additional Information	
Method of Signer Identification	
Proved to me on the basis of satisfactory evidence: <input type="checkbox"/> form(s) of identification <input type="checkbox"/> credible witness(es)	
Notarial event is detailed in notary journal on: Page # _____ Entry # _____	
Notary contact: <u>626-664-6224</u>	
Other	
<input type="checkbox"/> Additional Signer(s)	<input type="checkbox"/> Signer(s) Thumbprint(s)
<input type="checkbox"/> _____	

BRIAN W. ANSON

Certified Public Accountant

18425 Burbank Blvd., Suite 606, Tarzana, CA 91356 • Tel. (818) 401-8800 • Fax (818) 401-8818

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Board of Members
The Spartan Group LLC
Pasadena, California

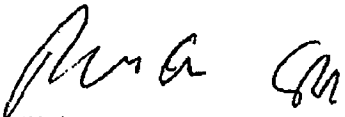
I have audited the accompanying statement of financial condition of The Spartan Group LLC as of December 31, 2015 and the related statements of income, changes in members' equity, and cash flows for the year then ended. These financial statements are the responsibility of The Spartan Group LLC's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Spartan Group LLC as of December 31, 2015 and the results of its operations and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The supplemental information for the year ended December 31, 2015 (Schedule I, Statement of Net Capital Under Rule 15c3-1, Schedule II, Determination of Determination of Reserve Requirements Under Rule 15c3-3 (exemption), and Schedule III, Information for Possession or Control Requirements Under Rule 15c3-3 (exemption)) has been subjected to audit procedures performed in conjunction with the audit of The Spartan Group LLC's financial statements. The supplemental information is the responsibility of The Spartan Group LLC's management. My 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 my opinion on supplemental information, I evaluated whether the supplemental information, including the form and content is presented in conformity with Rule 17a-5 of the Securities Exchange Act of 1934. In my opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

This opinion is intended solely for the information and use of the board of members, the Securities and Exchange Commission, and other regulatory agencies which rely on Rule 17a-5(g) under the Securities Exchange Act of 1934 in their regulation of registered brokers and dealers, and is not intended to be and should not be used by anyone other than these specified parties.


Brian W. Anson
Certified Public Accountant
Tarzana, California
January 25, 2016

The Spartan Group LLC

**Statement of Financial Condition
December 31, 2015**

Assets

Cash	\$	9,114
Accounts receivable		56,501
Other assets		<u>6,855</u>
Total assets	\$	<u>72,470</u>

Liabilities and Members' Equity

Liabilities

Accrued taxes	\$	<u>1,900</u>
Total liabilities		<u>1,900</u>

Members' equity

Members' equity		<u>70,570</u>
Total members' equity		<u>70,570</u>
Total liabilities and members' equity	\$	<u>72,470</u>

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

The Spartan Group LLC
Statement of Operations
For the Year Ended December 31, 2015

Revenues

Financial advisory fees	<u>\$ 1,115,000</u>
Total revenues	1,115,000

Expenses

Employee compensation and payroll expenses	469,070
Guaranteed payments	490,000
Travel and entertainment	124,383
Occupancy	34,848
Other operating expenses	<u>110,822</u>
Total expenses	<u>1,229,123</u>
Net income (loss) before income tax provision	(114,123)

Income tax provision	<u>6,800</u>
Net income (loss)	<u><u>\$ (120,923)</u></u>

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

The Spartan Group LLC
Statement of Changes in Members' Equity
For the Year Ended December 31, 2015

	<u>Members'</u> <u>Equity</u>
Balance at December 31, 2014	\$ 53,993
Member's distributions	(0)
Member's contributions	137,500
Net income (loss)	<u>(120,923)</u>
Balance at December 31, 2015	<u>\$ 70,570</u>

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

The Spartan Group LLC
Statement of Cash Flows
For the Year Ended December 31, 2015

Cash flow from operating activities:

Net income (loss) \$ (120,923)

Adjustments to reconcile net income (loss) to
net cash provided by (used in) operating activities:

Change in accounts receivable	(37,795)	
Change in other assets	(1,482)	
Change in accrued expenses	(702)	
Change in accrued taxes	<u>1,900</u>	
Total adjustments		<u>(38,079)</u>

Net cash provided by (used in) operating activities (159,002)

Net cash flow provided by (used in) financing activities:

Capital distributions	--
Capital contributions	<u>137,500</u>

Net cash flow provided by (used in) financing activities 137,500

Net increase (decrease) in cash (21,502)

Cash at beginning of year 30,616

Cash at end of year \$ 9,114

Supplemental disclosure of cash flow information:

Cash paid during the year for taxes \$ 4,900

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

The Spartan Group LLC
Notes to Financial Statements
December 31, 2015

Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The Spartan Group LLC (the "Company") is a Limited Liability Company operating as a registered broker/dealer in securities under the Securities and Exchange Act of 1934. The Company is a member of the Financial Industry Regulatory Authority ("FINRA") and the Securities Investor Protection Corporation ("SIPC").

The Company raises capital for corporate clients as a placement agent on a best-efforts basis and provides consulting advice for mergers and acquisitions. For the year ended December 31, 2015, the Company earned revenue from fewer than 10 clients, with the top two customers comprising about 78% of sales.

Under its membership agreement with FINRA and pursuant to Rule 15c3-3(k)(2)(i), the Company conducts business on a fully disclosed basis and does not execute or clear securities transactions for customers. Accordingly, the Company is exempt from the requirement of Rule 15c3-3 under the Securities Exchange Act of 1934 pertaining to the possession or control of customer assets and reserve requirements.

Summary of Significant Accounting Policies

The presentation 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 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Accounts receivable are stated at face amount with no allowance for doubtful accounts. An allowance for doubtful accounts is not considered necessary because probable uncollectible accounts are immaterial.

The Company receives fees in accordance with terms stipulated in its engagement contracts. Fees are recognized as earned. The Company also receives success fees when transactions are completed. Success fees are recognized when earned, the Company has no further continuing obligations, and collection is reasonably assured.

The Spartan Group LLC
Notes to Financial Statements
December 31, 2015

Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

The Company has evaluated events subsequent to the balance sheet date for items requiring recording or disclosure in the financial statements. The evaluation was performed through the date the financial statements were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements. Management has reviewed subsequent events through January 25, 2016.

FASB ASC 820 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 liability occurs on a principal market, or in the absence of a principal market, on the most advantageous market for the asset or liability. Valuation techniques that are consistent with the market, income or cost approach, as specified by FASB ASC 820 are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Company has the ability to access.
- Level 2 inputs are inputs (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability and rely on management's own assumptions that market participants would use in pricing the asset or liability. (The unobservable inputs should be developed based on the best information available under the circumstances and may include the Company's own data.)

As of December 31, 2015, the entirety of the Company's \$72,470 in assets were Level 1 inputs.

The Spartan Group LLC
Notes to Financial Statements
December 31, 2015

Note 2: INCOME TAXES

The Company operates as a limited liability company treated as a partnership for tax purposes. As such, the Company is subject to a limited liability company gross receipts tax, with a minimum franchise tax. In 2015, the Company paid \$4,900 and accrued an additional \$1,900 in such taxes for a total tax liability of \$6,800.

The Company is required to file income tax returns in both federal and state tax jurisdictions. The Company's tax returns are subject to examination by taxing authorities in the jurisdictions in which it operates in accordance with the normal statutes of limitations in the applicable jurisdiction. For federal purposes, the statute of limitations is three years. Accordingly, the company is no longer subject to examination of federal returns filed more than three years prior to the date of these financial statements. The statute of limitations for state purposes is generally three years, but may exceed this limitation depending upon the jurisdiction involved. Returns that were filed within the applicable statute remain subject to examination. As of December 31, 2015, the IRS has not proposed any adjustment to the Company's tax position.

Note 3: OCCUPANCY

The Company currently has a month-to-month lease for its office space and parking. During the year ended December 31, 2015, the Company incurred \$34,848 in occupancy expense.

The Spartan Group LLC
Notes to Financial Statements
December 31, 2015

Note 4: NET CAPITAL REQUIREMENTS

The Company is subject to the Securities and Exchange Commission 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. Rule 15c3-1 also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. Net capital and aggregate indebtedness change day to day, but on December 31, 2015, the Company had net capital of \$7,214 which was \$2,214 in excess of its required net capital of \$5,000; and the Company's ratio of aggregate indebtedness (\$1,900) to net capital was 0.26 to 1, which is less than the 15 to 1 maximum allowed.

The Spartan Group LLC
Schedule I - Computation of Net Capital Requirements

Pursuant to Rule 15c3-1
As of December 31, 2015

Computation of net capital

Members' equity	\$ <u>70,570</u>	
Total members' equity		\$ 70,570
Less: Non-allowable assets:		
Accounts receivable	(56,501)	
Prepaid expenses and capitalized software expenses	<u>(6,855)</u>	
Total non-allowable assets		<u>(63,356)</u>
Net capital		7,214
Computation of net capital requirements		
Minimum net capital requirements:		
6 2/3 percent of net aggregate indebtedness	127	
Minimum dollar net capital required	<u>5,000</u>	
Net capital required (greater of above)		<u>(5,000)</u>
Excess net capital		<u>\$ 2,214</u>
Ratio of aggregate indebtedness to net capital	0.26 : 1	

There was no material difference between net capital computation shown here and the net capital computation shown on the Company's unaudited Form X-17A-5 report dated December 31, 2015.

See independent auditor's report

The Spartan Group LLC

**Schedule II- Computation for Determining of Reserve
Requirements Pursuant to Rule 15c3-3**

As of December 31, 2015

A computation of reserve requirements is not applicable to The Spartan Group LLC as the Company qualifies for exemption under Rule 15c3-3(k)(2)(i).

See independent auditor's report

The Spartan Group LLC

**Schedule III - Information Relating to Possession or Control
Requirements Pursuant to Rule 15c3-3
As of December 31, 2015**

Information relating to possession or control requirements is not applicable to The Spartan Group LLC as the Company qualifies for exemption under Rule 15c3-3(k)(2)(i).

See independent auditor's report

SIPC-7

2015 REV 7/10

SECURITIES INVESTOR PROTECTION CORPORATION
3000 Bell Street, Washington, D.C. 20004-3195
202 271 3200

General Assessment Reconciliation

Fiscal year ending on or about 12/31/2015

Read instructions for instructions on form Working Copy before completing this Form

SIPC-7

2015 REV 7/10

TO BE FILED BY ALL SIPC MEMBERS WITH FISCAL YEAR ENDINGS

Name of Member, address, Designated Examining Authority, 1934 Act registration no. and month in which fiscal year ends for purposes of the audit requirement of SEC Rule 17a-3.

2121*****3105*****TAXED AADC 22P
095674 FINRA SEC
THE SPARTAN GROUP
30 E UNION ST
PASADENA CA 91103-3029

Note: If any of the information shown on the mailing label requires correction, please e-mail any corrections to info@sipc.org and cc regaffairs@sipc.org as the form filed.

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

A. General Assessment item 2a from page 2f

B. Less amount paid to SIPC-6 (neg. exclude interest)

6/30/15
Date Paid

C. Less prior overpayment applied

D. Assessment balance due at overpayment

E. Interest computed on late payment (see instruction E) for _____ days at 20% per annum

F. Total assessment balance and interest due (or overpayment carried forward)

G. PAID WITH THIS FORM

Check enclosed payable to SIPC
Total must be same as F above

H. Overpayment carried forward

1,600
1,250
350
350

350

I. Subsidiaries (S) and predecessors (P) included in this form (give name and 1934 Act registration number)

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

THE SPARTAN GROUP LLC
MANAGING DIRECTOR

Date: 31 day of December 15

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

Name

Pastoruk

Received

Reviewed

Calculations

Documentation

Forwarded

Comments

Prepared by

**DETERMINATION OF "SIPC NET OPERATING REVENUES
AND GENERAL ASSESSMENT**

Approved for the 2015
 Reporting Period 1/1/2015
 and ending 12/31/2015
 Eliminate cents
1,115,000

Item No.

1. Total Revenues (FD-215 Line 12/Part II A Line 9 - Code 4036)

2a. Additions:

- 1) Fees received from the securities business or consultant's report, foreign valuations and products not included above.
- 2) Net loss from principal transactions in securities in trading accounts.
- 3) Net loss from principal transactions in commodities in trading accounts.
- 4) Interest and dividend expense deducted in determining item 2a.
- 5) Net loss from management or participation in the underwriting or distribution of securities.
- 6) Expenses other than advertising, printing, registration fees and legal fees incurred in determining net profit from management or participation in underwriting or distribution of securities.
- 7) Net loss from principal transactions in investment products.

Total additions

2b. Deductions:

- 1) Expenses from the distribution of shares of a registered open end investment company or unit investment trust, from the sale of variable annuities, from the business of insurance, from investment advisory services rendered to registered investment companies, or insurance contracts and other products. The main transactions in the equity futures markets.
- 2) Expenses from partnership transactions.
- 3) Commissions, floor brokerage and clearance paid to other SIPC members in connection with securities transactions.
- 4) Disbursements for any use in connection with proxy solicitations.
- 5) Net gain from securities in investment products.
- 6) 100% of commissions and mark-ups earned from transactions in all certificates of deposit and all Treasury bills, bankers' acceptances or commercial paper that mature and settle on or before January 1st.
- 7) Direct expenses of printing, advertising and legal fees incurred in connection with other transactions in the securities business (revenue defined by Section 16(b)(1) of the Act).

#150,000 Documented on 6/30/15 Fily (475,000)
#325,000 Made up of ANI, Quality Systems, Econolite, Kofolus and Asset Sale of Quality Systems already provided of \$250,000.

(475,000)
640,000
1,600,000

BRIAN W. ANSON

Certified Public Accountant

18425 Burbank Blvd., Suite 606, Tarzana, CA 91356 • Tel. (818) 401-8800 • Fax (818) 401-8818

Independent Accountant's Report on Applying Agreed – Upon Procedures Related to an Entity's SIPC Assessment Reconciliation.


Board of Members
The Spartan Group LLC
Pasadena, California

In accordance with Rule 17a-5 (e)(4) under the Securities Exchange Act of 1934, I have performed the procedures enumerated below with respect to the accompanying Schedule of Assessment and Payments [General Assessment Reconciliation (Form SIPC-7)] to the Securities Investor Protection Corporation (SIPC) for the Year Ended December 31, 2015, which were agreed to by The Spartan Group LLC and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc., and SIPC, solely to assist you and the other specified parties in evaluating The Spartan Group LLC's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7). The Spartan Group LLC's management is responsible for The Spartan Group LLC's compliance with those requirements. This agreed-upon procedures engagement was conducted 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, I 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 I performed and my findings are as follows:

1. Compared the listed assessment payment in Form SIPC-7 with respective cash disbursement records entries from the cash disbursements journal and related bank statements and reconciliations, noting no differences;
2. Compared the amounts reported on the audited Form X-17a-5 for the year ended December 31, 2015, as applicable, with the amounts reported in Form SIPC-7 for the year ended December 31, 2015, noting no differences;
3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers, such as clearing firms records supporting securities revenues, noting no differences;
4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers, such as revenues from third party support and bank records supporting the adjustments, noting no differences.

I was not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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


Brian W. Anson
Certified Public Accountant
Tarzana, California
January 25, 2016

Assertions Regarding Exemption Provisions

We as members of The Spartan Group LLC (the "Company") are responsible for compliance with the annual reporting requirements under Rule 17a-5 of the Securities Exchange Act of 1934. Those requirements compel a broker or dealer to file annual reports with the Securities Exchange Commission and the broker or dealer's designated examining authority. One of the reports to be included in the annual filing is an exemption report prepared by an independent public accountant based upon a review of assertions provided by the broker or dealer. Pursuant to that requirement, the management of the Company hereby makes the following assertions:

Identified Exemption Provision:

The Company claims exemption from the custody and reserve provisions of Rule 15c3-3 by operating under the exemption provided by Rule 15c3-3, Paragraph (k)(2)(i).

Statement Regarding Meeting Exemption Provision:

The Company met the identified exemption provision without exception throughout the period ending December 31, 2015.

The Spartan Group LLC

By:



John O. Johnson
Managing Director

2/5/14

Date

BRIAN W. ANSON

Certified Public Accountant

18425 Burbank Blvd., Suite 606, Tarzana, CA 91356 • Tel. (818) 401-8800 • Fax (818) 401-8818

**REPORT OF INDEPENDENT REGISTERED PUBLIC
ACCOUNTING FIRM**

Board of Members
The Spartan Group LLC
Pasadena, California

I have reviewed management's statements, included in the accompanying Exemption Report in which (1) The Spartan Group LLC, identified the following provisions of 17 C.F.R. §15c3-3(k) under which The Spartan Group LLC claimed an exemption from 17 C.F.R. §240.15c3-3: (k) (2) (i) (the "exemption provision") and (2) The Spartan Group LLC, stated that The Spartan Group LLC, met the identified exemption provision throughout the most recent fiscal year without exception. The Spartan Group LLC's management is responsible for compliance with the exemption provision and its statements.

My review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and accordingly, included inquiries and other required procedures to obtain evidence about The Spartan Group LLC's compliance with the exemption provision. 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, I do not express such an opinion.

Based on my review, I am 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.



Brian W. Anson
Certified Public Accountant
Tarzana, California
January 25, 2016