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**OMB APPROVAL** 

MAR 0 6 2017 FORM X-17A-5
PART III

SEC FILE NUMBER 8-51602

Washington DC 406

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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 BEG	<sub>INNING</sub> 01/0	01/2016	AND ENDING 12/3	31/2016
		MM/DD/YY		MM/DD/YY
	A. REGIS	TRANT IDENTIFICA	TION	
NAME OF BROKER-DEALER:	VIANT CA	PITAL, LLC	-	OFFICIAL USE ONLY
ADDRESS OF PRINCIPAL PLAC	E OF BUSINE	SS: (Do not use P.O. Box	No.)	FIRM I.D. NO.
500 WASHINGTON STR	REET, SUI	TE 325		
		(No. and Street)		
SAN FRAN	CISCO	CA	9	4111
(City)		(State)	(Z	ip Code)
NAME AND TELEPHONE NUME Jeannette Gaston		ON TO CONTACT IN REC	(	ORT 973)291-8591 Area Code – Telephone Number
INDEPENDENT PUBLIC ACCOUNTAL		•	his Report*	
	(Na	me – if individual, state last, first	. middle name)	
2977 YGNACIO VALL	EY RD#460	WALNUT CREEK	CA CA	94598
(Address)	•	(City)	(State)	(Zip Code)
CHECK ONE:  Certified Public Accountant  Accountant not resid	lent in United	States or any of its possess		
	F0	R OFFICIAL USE ON	LY	
			•	

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.

SEC 1410 (06-02)

<sup>\*</sup>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)

Scott Smith	, swear (or affirm) that, to the best of
y knowledge and belief the accom	panying financial statement and supporting schedules pertaining to the firm of
r December 31	, 20 16, are true and correct. I further swear (or affirm) that er, proprietor, principal officer or director has any proprietary interest in any account
either 'the company nor any partne	proprietor principal officer or director has any proprietary interest in any account
assified solely as that of a custome	er, except as follows:
	one the transfer of the second
	A CONTRACTOR OF THE CONTRACTOR
1 - C - C	Date of China
	completing this
A notary public or other officer of certificate verifies only the iden	GIV OF THE INUNIQUE
With a translation and the church	high this certificate is the first of the fi
attached, and not the truthfuine validity of that document.	Signature
Validity of diat documents	
	ANTONIO LOCATELLI Partner & Managing Director  Commission # 2138154
	Notary Public - California
	San Francisco County  State of Cathfornia County of San Francisco
Notary Public	Subscribed and sworn to (or affirmed) before mg on 7
his report ** contains (check all ar	pplicable boxes): this the day of to the AG 20
(a) Facing Page.4	Angued to me on the basis of satisfactory
(b) Statement of Financial Con	dition. evidence to be the person(s) who appeared before me.
(c) Statement of Income (Loss) (d) Statement of Changes in Fire	Hotary Signature 40/0000 (1880)
	ockholders' Equity or Partners' or Sole Proprietors' Capital.
	abilities Subordinated to Claims of Creditors.
2 (g) Computation of Net Capital	abilities Subordinated to Claims of Creditors.
(g) Computation of Net Capital (h) Computation for Determina	abilities Subordinated to Claims of Creditors.  L.  Ation of Reserve Requirements Pursuant to Rule 15c3-3.
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## UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

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

OMB APPROVAL
OMB Number: 3235-0123
Expires: May 31, 2017
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hours per response..... 12.00

SEC FILE NUMBER

#### **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	01/01/2016	AND ENDING 12	2/31/2016	•
	MM/DD/YY		MM/DD/Y	/Y
A. REC	GISTRANT IDENTIFIC	CATION		5
NAME OF BROKER-DEALER: VIANT	CAPITAL, LLC	<u>.</u>	OFFICIA	L USE ONLY
ADDRESS OF PRINCIPAL PLACE OF BUS 500 WASHINGTON STREET, S	·	ox No.)	FIRM	I.D. NO.
:	(No. and Street)			
SAN FRANCISCO	CA		94111	
(City)	(State)		(Zip Code)	
NAME AND TELEPHONE NUMBER OF PE	ERSON TO CONTACT IN I	REGARD TO THIS RI	(973)291-8591	elephone Number
B. ACC	OUNTANT IDENTIFI	CATION (1 / )	· ·	
INDEPENDENT PUBLIC ACCOUNTANT V				
2977 YGNACIO VALLEY RD#	460 WALNUT CRE	EK CA		94598
(Address)	(City)	(State)	1.7	(Zip Code)
CHECK ONE:	(x,y) = (x,y) + (y,y) + (y,y)	The months of the second	200	
Certified Public Accountant Public Accountant Accountant not resident in Uni	ted States or any of its poss	essions.	5	w ·
	FOR OFFICIAL USE O	NLY	<u> </u>	
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\*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, Scott Smith	, swear (or affirm) that, to the best of
	I statement and supporting schedules pertaining to the firm of
Viant Capital, LLC	as
of December 31	, 20_16, are true and correct. I further swear (or affirm) that
neither the company nor any partner, proprietor, pri	ncipal officer or director has any proprietary interest in any account
classified solely as that of a customer, except as folk	DWS:
A notary public or other officer complating this	400101002002
cartificate verifies only the identity of the individi- who signed the document to which this certificat	ie is
attached, and not the truthfulness, accuracy, or	
validity of that document	Signature
ANTONIO LO	CATELLI Partner & Managing Director
Commission #	
Notary Public	- California E Carle College Duran
San Francisco Notary Public My Comm. Expire	U County E A. St. of Car Properties
Notary Public My Comm. Expire	Subscribed and sworn to (or affirmed) before me on 7
This report ** contains (check all applicable boxes):	this day of
(a) Facing Page.	by SCOTT TAYLOR SMITH  Aproved to me on the basis of satisfactory
(b) Statement of Financial Condition.	evidence to be the person(s) who appeared before me.
(c) Statement of Income (Loss).	Notary Sinnahum An Dury States
(d) Statement of Changes in Financial Condition	n.
(c) Statement of Changes in Stockholders' Equi	
☐ (f) Statement of Changes in Liabilities Subordin ☐ (g) Computation of Net Capital.	nated to Claims of Creditors.
(g) Computation of Net Capital.  (h) Computation for Determination of Reserve	Paguiramente Durcuant to Dula 1502 2
(i) Information Relating to the Possession or C	
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	ve Requirements Under Exhibit A of Rule 15c3-3.
	naudited Statements of Financial Condition with respect to methods of
consolidation.	
(I) An Oath or Affirmation.	
(m) A copy of the SIPC Supplemental Report.	a found to out to an found to have outstad time the days of the many
(ii) A report describing any material inadequacte	s found to exist or found to have existed since the date of the previous audit.

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

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### VIANT CAPITAL LLC

## (A LIMITED LIABILITY COMPANY)

#### FINANCIAL STATEMENTS AND SCHEDULES

### **DECEMBER 31, 2016**

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office fection 2700 Ygradio Valley Road, Ste 270 Walnut Creek, CA 94598

(925) 932-3860 tel

melagiaciass 2977 Ygradio Valley Rd, PMB 460 Walnut Creek, CA 94598

(925) 476-9930 efax

www.cropperaccountancy.com

#### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members of Viant Capital LLC

We have audited the accompanying statement of financial condition of Viant Capital LLC (the Company) as of December 31, 2016, and the related statements of operations, changes in members' equity, and cash flows for the year then ended. These financial statements are the responsibility of Viant Capital LLC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes 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. We believe that our audit provides a reasonable basis for our opinion.

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Viant Capital LLC as of December 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Emphasis of Matter**

As part of Viant Capital LLC's normal business cycle the Company often receives options to purchase private company stock (warrants). In addition, the Company invests in private companies. These warrants and private investments are considered Level 3 assets which are illiquid and estimating their value requires inputs that are unobservable and reflect management and appraiser assumptions. Additional information regarding these assets and Level 3 inputs can be found in notes 1 and 7. Our opinion is not modified with respect to this matter.

#### Supplemental Information

The Supplemental information contained in Schedule I 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 supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California February 21, 2017

## VIANT CAPITAL LLC Statement of Financial Condition December 31, 2016

#### **ASSETS**

•	
Cash and cash equivalents	193,669
Investments, at fair value	7.14 July 2014 4 3 3 4 1 <b>1,0,625</b>
Accounts receivable	20,753
Prepaids and deposits	23,937
Other investments	125,300
Furniture, equipment, and leasehold improvements,	
net of accumulated depreciation and amortization of S	\$211,151 3,814
Total Assets	<u>\$ 378,098</u>
LIABILITIES AND COMPANY	/ FOUTV
<u>LIABILITIES AND COMPANT</u>	EQUITI
Liabilities:	
Accounts payable and accrued liabilities	\$ 44,314
Total Liabilities	44,314
4	
Company equity:	4.4
Contributed capital, net of accumulated withdrawals	(7,993,342)
Cumulative earnings	8,327,126
Total Company equity	333,784
	2.3
Total Liabilities and Company Equity	\$ 378,098
	5. 3
\$00.4	was All the first of the second of

#### VIANT CAPITAL LLC

### Statement of Operations'

#### For the Year Ended December 31, 2016

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Revenue	n mit to the second of the sec
Retainers and success fees	127.7°
Investment income (loss)	ಚರು <u>ಚರ್ಮಕ್ಕೆ <b>2,531</b></u>
Total revenue	4,426,010
:	The second secon
Expenses	and the second of the second o
Commission expense	1,315,934
Payroll Related expenses	1,577,842
Rent, net of subtenants	190,763
Professional fees:	
Legal	9,825
	36,922
Tax and Accounting	82,773
Computer support	5,775
Consulting services	45,524
Insurance	20 Marin 197,187
Travel and entertainment	18,955
Telephone and communication	\tag{10,638}
Marketing expenses	a laborativitic to all all all and a ship to the following laboration of \$1.158.
Subscriptions and data services	3,
Office expense	_naabsp.adu_fra <b>12,247</b>
Regulatory fees	20,854
Bad debt expense	man makes 12 to 12 to 12 to 11 11 11 11 11 11 11 11 11 11 11 11 11
State taxes	18,169
Local taxes	5,458
Depreciation and amortization	4,297
Other	11,897
	3,481,609
Net income	\$ 944,402

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

## VIANT CAPITAL LLC Statement of Changes in Company Equity For the Year Ended December 31, 2016

	Contributed Capital, net		marin Total (2)
Balance - December 31, 2015	\$ (7,168,114) v	\$ 7,382,724	•
Net income	-	944,402	944,402
Member Contribution	124,772	:	124,772
Members Distributions	(950,000)		(950,000)
Balance - December 31, 2016	<u>\$ (7,993,342</u> )	\$ 8,327,126	\$ 333,784
	alicaptor palicina		Norwallia Kolonia Norwallia Norwallia
	e de la companya de Agrico.		$\frac{1}{2} \frac{1}{2} \frac{1}$
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#### VIANT CAPITAL LLC

#### Statement of Cash Flows

#### For the Year Ended December 31, 2016

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Cash flows from operating activities:	
Net income	\$ 944,402
Adjustments to reconcile net income to net )	Committee and the second
cash provided by (used in) operating activities:	
Depreciation expense	-,4 <b>,</b> 297
Unrealized gain on investments	(1,178)
Changes in and liabilities:	•
(Increase) decrease in operating assets	
Decrease in accounts receivable	3,431
Decrease in lease deposits and prepaid expenses	30,182
Increase (decrease) in operating liabilities	11 × 82.5.2.
Decrease in accounts payable and accrued liabilities	(3,119)
Net cash provided by (used in) operating activities	978,015
Cash flows from investing activities:	
Additions to fixed assets	(4,754)
Purchase of other investments	(50,000)
Investment proceeds, net	748
Net cash provided by (used in) investing activities	(54,006)
Cash flows from financing activities:	
Member contributions	124,772
Members distributions	(950,000)
Net cash provided by (used in) financing activities	(825,228)
Net increase in cash	98,781
Cash at beginning of year	94,888
Cash at end of year	\$ 193,669
Supplemental disclosure: State income taxes paid	<u>\$ 18,480</u>

### General Information and Summary of Significant Accounting Policies

#### **Description of Business**

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: SARTANTI KANDUL IN Education Republication and the second of the second of the second

#### 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 it entirety.

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

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

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Level I - 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

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

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The Company considers all highly liquid financial instruments purchased with an original maturity of three months or less to be cash equivalents. There is a section of the section of

At December 31, 2016, the cash balance was held in three banks, and did not exceed the FDIC insurance limit.

## 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 trade there is properly to be

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The Company's ratio of aggregate indebtedness to net capital as defined in the Uniform Net Capital Rule was approximately .28 to 1 at December 31, 2016. 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, 2016, the Company had net capital as defined of \$158,104, 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. we then the second of the second was an about the second of the second o

### Exemption From Rule 15c3-3

A BANK A CONTRACTOR OF BUILDING STATES 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.

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#### 4. Lease Commitment

The rent for 2016 was \$190,763, which was net of subtenant rents of \$151,339. 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.

500 Washington	Gross Lease Amount 2016	Monthly Payment (Gross)	Sublease Payments 2016	Net Lease Payments 2016
September 2013 to November 2021	\$342,102	\$28,449	\$151,339	\$190,763

The Company has an operating lease commitment on the office space for 2017 of \$299,635. The Company has entered into a sublet agreement as sublessor, with commitments from the subtenant on the sublease for 2017 of \$54,000.

#### Income Taxes

There is no federal income tax liability for the Company at December 31, 2016. As a Limited Liability Company (LLC) the Company is a flow-through-entity similar to a partnership.

\$18,169 was recognized in 2016 for California Franchise Tax expense. The California tax is based on gross receipts.

#### 6. Fixed Assets

At December 31, 2016 the fixed assets were as follows:

Furniture and equipment	\$ 150,749
Depreciation of furniture and equipment	(146,935)
Net furniture and equipment	3,814
Tenant improvements - Washington Street	64,216
Amortization of leasehold improvements	(64,216)
Net leasehold improvements	<u>.</u>
Total fixed assets and leasehold improvements	\$ 3,814

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.

#### 7. Restricted Securities

Fair value measurements

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

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The Company also invest 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, 2016, the Company had common stock in four private companies totaling \$125,300. These private company investments would be deemed to be Level 3 due to the lack of significant unobservable 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 \$2,500 as of December 31, 2016. 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.

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 2016, the Company had realized gains on available for sale securities of \$748, per the table below based on sales proceeds of \$110,495.

Unrealized Investment Gains and Losses

In the year 2016, net unrealized gains on available for sale securities were \$430, per the table below.

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Stocks:	./1/		- 49	ţ ·		. ;
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OGXI		3	· .	3 San 2 <b>6</b> Sa	S. 141	(3)
REG1	$-$ and $\phi_{a}(\phi_{a})$ is $ ilde{m{f}}$	0,253	:1×;	<b>9,820</b> >	<u> </u>	433
Financial Statement Totals	<u>s_1</u>	0,626	S	0,196	S	430
•	2 Edward 1	1. X	(A. 8)	450000	: :	

#### 8. Subsequent Events

Management has evaluated subsequent events through February 21, 2017, the date on which the financial statements were available to be issued. No additional adjustments or disclosures to the financial statements were deemed necessary.

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#### VIANT CAPITAL LLC

#### Schedule I

#### Computation of Net Capital Under Rule 15c3-1 of the Securities and Exchange Commission December 31, 2016

Company equity		<b>\$</b> 3:	33,784	
Company equity		<b>J</b>	20,701	
Assets not allowed for net capital purpo.	ses:			
Accounts receivable	(20,753)			
Deposits and prepaid assets	(23,937)			
Other investments	(125,300)			
Net furniture and equipment	(3,814)	(1	73,804)	
	AVE L. D. A. T. E. J.	•		
Haircut on trading and investment sec	urities (15%)		(1,876)	
<b>G</b>	,	1:	58,103 A	
Minimum net capital required:				
Greater of 6-2/3% of aggregate indebt	edness (SAA 31A)			
or \$5,000	culless (544,514)		5,000	
01 \$3,000			3,000	
Net capital in excess of requirement		<b>\$</b> 1	53,103	
The suprime in occord of requirement				
Aggregate indebtedness (total liabilities)		<u>\$</u>	44,314 B	
Ratio of aggregate indebtedness (\$44,314)	to net capital (\$158,104)		28 to 1	
В	A			
Reconciliation of above net capital to FO	CUS Report filed:			
	Aggregate	N	Net	Ratio
	<u>Indebtedness</u>	<u>Ca</u>	pital	<u>AI/NC</u>
Per submitted computation	\$ 44,314	<b>\$</b> 1	58,103	.28 to 1
Change in other investments	ŕ			
Change in haircut adjustment, net of round	ding -		-	
Per statements as finalized	\$ 44,314	\$ 1	58,103	.28 to 1
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#### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members of Viant Capital LLC San Francisco, California

We have reviewed management's statements, included in the accompanying Exemption Report Pursuant to SEC Rule 17A-5, 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) (the "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

Walnut Creek, California

February 21, 2017



Viant Capital LLC Construction of the second of the second

February 28, 2017

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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. Section 240.17a-5, "Reports to be made by certain brokers and dealers"). The Exemption Report was prepared as required by 17C.F.R. Section 24.17a-5(d)(1) and (4). To the best of its knowledge and belief, the Company states the following:

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- (1) The Company claimed an exemption from 17 C.F.R. Section 240.15c3-3 under the following provisions of 17 C.F.R. Section 240.15c3-3(k)(2)(i).
- (2) The Company met the identified exemption provisions in 17, C.F.R. Section 240.15c3-3(k) throughout the most recent fiscal year without exception.

Viant Captial LLC

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

Scott Taylor Smith

**CEO** and Managing Director

February 28, 2017



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making access; 2977 Yorlacio Vailay Rd, PMB 460 Welnut Creek, CA 94598

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

To the Members of
Viant Capital LLC
San Francisco, California

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and with the SIPC Series 600 Rules, we have performed the procedures enumerated below with respect to the accompanying General Assessment Reconciliation (Form SIPC-7) to the Securities Investor Protection Corporation (SIPC) for the year ended December 31, 2016, which were agreed to by Viant Capital LLC and the Securities and Exchange Commission, financial Industry Regulatory Authority, Inc., SIPC, and other designated examining authorities, solely to assist you and the other specified parties in evaluating Viant Capital LLC's compliance with the applicable instructions of Form SIPC-7. Viant Capital LLC's management is responsible for Viant Capital LLC's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States). 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 amounts reported on the audited Form X-17A-5 (FOCUS Report) for the year ended December 31, 2016 with the amounts reported in Form SIPC-7 for that period, noting no differences;
- 3) Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers, noting no differences;
- 4) Proved 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, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. 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 specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

CROPPER ACCOUNTANCY CORPORATION
Welput Grade California

Walnut Creek, California February 21, 2017

1(33-REV 7/10)

## SECURITIES INVESTOR PROTECTION CORPORATION P.O. Box 92185 Washington, D.C. 20090-2185 202-371-8300

#### General Assessment Reconciliation

(33-REV 7/10)

For the fiscal year enged 12/31/2016
Read carefully the instructions in your Working Copy before completing this Form;

#### TO BE FILED BY ALL SIPC MEMBERS WITH FISHAL VEAD ENDING

SANNSAMACTOR OF STE 255  SAR FRANCISCO CA 9411-2947  A. General Assessment (nem 2e from page 1:  8. Less payment made with SIPC-6 filed (exclude interest)  9. Date Paid  C. Less prior overpayment applied  D. Assessment balance due or roverpayment;  E. Interest computed on tate payment; (see instruction Fe for days at 20°s per annum  F. Total assessment balance and interest due for overpayment carried forward.  C. PAYMENT: I he box Chock malled to P.O. Box of Funds Wired Total (must be same as F above)  H. Overpayment carried forward  S. Subsidiaries (S) and predecessors Princtuded 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 has all information contained herein is true, correct and complete.  When the submitting this form and the person by whom it is executed represent thereby has all information contained herein is true, correct and complete.  Dated the 2nd day of February 20 13.  This form and the assessment payment is due 60 days after the end of the fiscal year. Retain the Working Copy of this or a period of not less than 6 years, the latest 2 years in on easily accessible place.  FINOP/CEPO  This formation Contained here of Received Reviewed  Calculations Documentation Forward Copy at the calculations Forward Copy — Exceptions:	51602 FINRA DE VIANT CAPITAL LLC		I mailing any co	t any of the information shown on the label requires correction, please e-ma rections to form@sipc.org and so a on the form tiled.
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## DETERMINATION OF "SIPC NET OPERATING REVENUES" AND GENERAL ASSESSMENT

Amounts for the fiscal period beginning 1/1/2016 and ending 12/31/2016

Eliminate cents Hem No. 4.426.000 28, Tetal revenue (FOCUS Line 12/Part IIA Line 9, Code 4030) (1) Total revenues from the securities business of subsidiaries (except foreign subsidiaries) and predecessors not included above. (2) Het loss from principal transactions in securities in trading accounts. (3) Net loss from principal transactions in commodities in trading accounts. (4) laterest and dividend expense deducted in determining item 2a. (5) Het loss from management of er participation in the underariting or distribution of securities. (6) Expenses other than advertising, printing, registration less and legal lass deducted in determining net profit from management of or participation in underwriting or distribution of securities. (7) Net loss from securities in Investment accounts. Total additions 2c. Deductions: [1] Revenues from the distribution of shares of a registered open end investment company or unit investment trust, from the sale of variable annullies, from the business of insurance, from investment advisory services rendered to registered investment companies or insurance company separate accounts, and from transactions in security futures products. (2) Reveaues from commodity transactions. (3) Commissions, floor brokerage and clearance paid to other SIPC members in connection with securities transactions. (4) Reimbursements for postage in connection with proxy solicitation. (5) Net gain from securities in investment accounts. (6) 100% of commissions and markups earned from transactions in (i) certificates of deposit and (ii) Treasury bills, bankers acceptances or commercial paper that mature aine months or less from issuance date. (7) Direct expenses of printing advertising and legal less incurred in connection with other revenue related to the securities business (revenue defined by Section 16(9)(L) of the Act). (8) Other revenue not related either directly or indirectly to the securities business. (See fastruction C): (Deductions in excess of \$100,000 require decumentation) (9) (i) Total Interest and dividend expense (FCCUS Line 22/PART IIA Line 13. Code 4075 plus line 2b(4) above) but not in excess of total interest and dividend income. (ii) 40% of margin interest earned en customers securities accounts (40% of FOCUS line 5, Code 3980). Enter the greater of line (i) or (ii) Total deductions 2d. SIPC Net Operating Revenues 2e. General Assessment @ .0025 (to page 1, line 2.A.

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	DECEMBER 31, 2016
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#### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members of Viant Capital LLC

We have audited the accompanying statement of financial condition of Viant Capital LLC (the Company) as of December 31, 2016, and the related statements of operations, changes in members' equity, and cash flows for the year then ended. These financial statements are the responsibility of Viant Capital LLC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes 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. We believe that our audit provides a reasonable basis for our opinion.

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Viant Capital LLC as of December 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Emphasis of Matter**

As part of Viant Capital LLC's normal business cycle the Company often receives options to purchase private company stock (warrants). In addition, the Company invests in private companies. These warrants and private investments are considered Level 3 assets which are illiquid and estimating their value requires inputs that are unobservable and reflect management and appraiser assumptions. Additional information regarding these assets and Level 3 inputs can be found in notes 1 and 7. Our opinion is not modified with respect to this matter.

#### **Supplemental Information**

The Supplemental information contained in Schedule I 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 supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California February 21, 2017

## VIANT CAPITAL LLC Statement of Financial Condition December 31, 2016

#### **ASSETS**

Cash and cash equivalents				193,669
Investments, at fair value	٠	out many	1111	10,625
Accounts receivable				20,753
Prepaids and deposits				23,937
Other investments			• •	125,300
Furniture, equipment, and leasehold improvements,				
net of accumulated depreciation and amortization of \$	3211,151	•		3,814
Total Assets		,	\$	378,098
i Otal A 133Ct3	,	• :	<u> </u>	
		, -		
LIABILITIES AND COMPANY	EQUITY	_	ž	
Liabilities:	Ė			
Accounts payable and accrued liabilities			\$	44,314
Total Liabilities			<u> </u>	44,314
Total Elabilities			. 1,1	
Company equity:		reg .		40
Contributed capital, net of accumulated withdrawals				(7,993,342)
Cumulative earnings				8,327,126
Total Company equity				333,784
Total Liabilities and Company Equity		ë ·	\$	378,098
· · · · · · · · · · · · · · · · · · ·				
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The accompanying notes are an integral part of these financial statements.

\* 10. 2001:

## VIANT CAPITAL LLC Statement of Operations For the Year Ended December 31, 2016

112

Revenue Retainers and success fees Investment income (loss) Total revenue	\$ 4,423,479 \[ \frac{1}{2} \f
	The second secon
Expenses	to the first of the second
Commission expense	\$15.50 in the second of the 11,315,934
Payroll Related expenses	1,577,842
Rent, net of subtenants	190,763
Professional fees:	
Legal	9,825
	: Copp All the rest of the second 36,922
Tax and Accounting	82,773
Computer support	5,775
Consulting services	17.4 A. A. Carratti, 18.1, 18.1, 18.1, 19.45, <b>45,524</b>
Insurance	94 February 197,187
Travel and entertainment	18,955
Telephone and communication	567 Cm 1,0,638
Marketing expenses	- mbdfmc1 (am / t. c.a.) / 2 / 2 / 20/25 / 1,158
Subscriptions and data services	44.4. to 99.4. 1,960
Office expense	### provide 12,247
Regulatory fees	20,854
Bad debt expense	graf — Squeed Charles (Squeed <b>13,431</b> )
State taxes	18,169
Local taxes	5,458
Depreciation and amortization	4,297
Other	11,897
	3,481,609
Net income	\$ 944,402

#### VIANT CAPITAL LLC

### Statement of Changes in Company Equity For the Year Ended December 31, 2016

	Contributed Accumulated Capital, net Capital Earnings Capital Capital	
Balance - December 31, 2015	\$(7,168,114) \$7,382,724 \$214,610	
Net income	- 944,402 944,402	
Member Contribution	124,772	
Members Distributions	(950,000) - (950,000)	
Balance - December 31, 2016	<u>\$ (7,993,342)</u> <u>\$ 8,327,126</u> <u>\$ 333,784</u>	
	A STANDER OF THE STAN	
The state of the s	en de Austria (n. 1900). Autoritation de Carlos de Car Autoritation de Carlos de Carlo	
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## VIANT CAPITAL LLC Statement of Cash Flows For the Year Ended December 31, 2016

Bush of a transfer of Board agency		
Cash flows from operating activities:		
Net income	\$	944,402
Adjustments to reconcile net income to net 👀		
cash provided by (used in) operating activities:		, ,
Depreciation expense		4,297
Unrealized gain on investments		(1,178)
Changes in and liabilities:	• •	
(Increase) decrease in operating assets	•	
Decrease in accounts receivable	4 C 1.	3,431
Decrease in lease deposits and prepaid expenses		30,182
Increase (decrease) in operating liabilities	· ·	3 ·
Decrease in accounts payable and accrued liabilities		(3,119)
Net cash provided by (used in) operating activities		978,015
Cash flows from investing activities:		
Additions to fixed assets		(4,754)
Purchase of other investments		(50,000)
Investment proceeds, net	_	748
Net cash provided by (used in) investing activities		(54,006)
Cash flows from financing activities:		
Member contributions		124,772
Members distributions		(950,000)
Net cash provided by (used in) financing activities		(825,228)
Net increase in cash		98,781
Cash at beginning of year	_	94,888
Cash at end of year	<u>\$</u>	193,669
Supplemental disclosure:		
State income taxes paid	<u>\$</u>	18,480

### General Information and Summary of Significant Accounting Policies

#### Description of Business

<u>Description of Business</u>
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. in a control of the section of the s

#### 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.

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 it entirety.

#### 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, 2016, the cash balance was held in three banks, and did not exceed the FDIC insurance limit.

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#### 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 .28 to 1 at December 31, 2016. 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, 2016, the Company had net capital as defined of \$158,104, 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.

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#### 4. Lease Commitment

The rent for 2016 was \$190,763, which was net of subtenant rents of \$151,339. 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.

19 8 1 1 1 1 1 F

500 Washington	Gross Lease Amount 2016	Monthly Payment (Gross)	Sublease Payments 2016	Net Lease Payments 2016
September 2013 to November 2021	\$342,102	\$28,449	\$151,339	\$190,763

The Company has an operating lease commitment on the office space for 2017 of \$299,635. The Company has entered into a sublet agreement as sublessor, with commitments from the subtenant on the sublease for 2017 of \$54,000.

#### Income Taxes

Si Lin

There is no federal income tax liability for the Company at December 31, 2016. As a Limited Liability Company (LLC) the Company is a flow-through-entity similar to a partnership.

Committee of the William Committee of the Will

\$18,169 was recognized in 2016 for California Franchise Tax expense. The California tax is based on gross receipts.

#### 6. Fixed Assets

At December 31, 2016 the fixed assets were as follows:

•	Furniture and equipment	\$ 150,749
	Depreciation of furniture and equipment	(146,935)
	Net furniture and equipment	3,814
+ 4 - garan	Tenant improvements - Washington Street	64,216
	Amortization of leasehold improvements	(64,216)
	Net leasehold improvements	
	Total fixed assets and leasehold improvements	\$ 3,814
1 12 12	and the state of t	101 9

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.

#### Restricted Securities

Fair value measurements

During the normal course of business, stock warrants are received for services performed by the Company: A service of the company of the first of the first two common controls and the

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of the mark the market of a latter one come was the results, the first of the second of The Company also invest 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, 2016, the Company had common stock in four private companies totaling \$125,300. These private company investments would be deemed to be Level 3 due to the lack of significant unobservable 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 \$2,500 as of December 31, 2016. 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.

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 2016, the Company had realized gains on available for sale securities of \$748, per the table below based on sales proceeds of \$110,495. and the same of the consequences and the entropy of the option of the consequences

Unrealized Investment Gains and Losses

In the year 2016, net unrealized gains on available for sale securities were \$430, per the table below. 28.03 W. 28.88 ...

	2016	2015	Unrealized Gain (Loss)		
Stocks:	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	t, 1981	
UPSN	\$ 370	\$ 370	\$	-	
OGXI .	<b>3</b> 💉	1,744 / 176 <b>6</b>	:	(3)	
<i>REGI</i>	A 10,253	1.001 <b>9,820</b>	03 <u>03 03 0</u>	433	
Financial Statement Totals	\$ 10,626	\$ 10,196		430	

## Subsequent Events

Management has evaluated subsequent events through February 21. 2017, the date on which the financial statements were available to be issued. No additional adjustments or disclosures to the financial statements were deemed necessary.

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#### VIANT CAPITAL LLC

#### Schedule 1

#### Computation of Net Capital Under Rule 15c3-1 of the Securities and Exchange Commission December 31, 2016

Company equity		\$	333,784	
Assets not allowed for net capital purposes:				
Accounts receivable	(20,753)			
Deposits and prepaid assets	(23,937)			
Other investments	(125,300)			
Net furniture and equipment	(3,814)		(173,804)	
			• • •	
Haircut on trading and investment securities (15%)	sa se		(1,876)	
timion on hading and involution socialises (1979)			158,103 A	
Minimum and ambital magnitude			150,105 71	
Minimum net capital required:				
Greater of 6-2/3% of aggregate indebtedness (\$44,314)			5 000	
or \$5,000			5,000	
Not as with its assess of magninum out		s	153,103	
Net capital in excess of requirement		<u> </u>	133,103	
Aggregate indebtedness (total liabilities)		<u>\$</u>	44,314 B	
Ratio of aggregate indebtedness (\$44,314) to net capital (\$158,	104)		.28 to 1	
	A			
Reconciliation of above net capital to FOCUS Report filed:				
	Aggregate Indebtedness		Net <u>Capital</u>	Ratio <u>AI/NC</u>
Per submitted computation Change in other investments	\$ 44,314	\$	158,103	.28 to 1
Change in haircut adjustment, net of rounding			<u> </u>	
Per statements as finalized	\$ 44,314	\$	158,103	.28 to 1



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(925) 932-3860 to

2977 Nghac o Valley Rd, PMB 460. Warhut Creek, CA 94598

(925) 476-9930 efax

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#### REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members of Viant Capital LLC San Francisco, California

We have reviewed management's statements, included in the accompanying Exemption Report Pursuant to SEC Rule 17A-5, 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) (the "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
Walnut Creek, California

February 21, 2017



Viant Capital LLC
500 Washington Street, Suite 325
San Francisco, CA 94111

February 28, 2017.

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. Section 240.17a-5, "Reports to be made by certain brokers and dealers"). The Exemption Report was prepared as required by 17C.F.R. Section 24.17a-5(d)(1) and (4). To the best of its knowledge and belief, the Company states the following:

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- (1) The Company claimed an exemption from 17 C.F.R. Section 240.15c3-3 under the following provisions of 17 C.F.R. Section 240.15c3-3(k)(2)(i).
- (2) The Company met the identified exemption provisions in 17 C.F.R. Section 240.15c3-3(k) throughout the most recent fiscal year without exception.

Viant Captial LLC

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

Ву:\_\_\_\_\_\_

**Scott Taylor Smith** 

**CEO and Managing Director** 

February 28, 2017



2700 Ygracio Valley Road, Sie 270 2977 Ygracio Valley Rd, PMB 460 Watnut Creek, CA 94598

(925) 932-3860 tel

TANDO ANTESC Walnut Creek, CA 94598

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

To the Members of Viant Capital LLC San Francisco, California

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and with the SIPC Series 600 Rules, we have performed the procedures enumerated below with respect to the accompanying General Assessment Reconciliation (Form SIPC-7) to the Securities Investor Protection Corporation (SIPC) for the year ended December 31, 2016, which were agreed to by Viant Capital LLC and the Securities and Exchange Commission, financial Industry Regulatory Authority, Inc., SIPC, and other designated examining authorities, solely to assist you and the other specified parties in evaluating Viant Capital LLC's compliance with the applicable instructions of Form SIPC-7. Viant Capital LLC's management is responsible for Viant Capital LLC's compliance with those requirements. This agreedupon procedures engagement was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States). 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: Carried Anna Committee Com

- 1) Compared the listed assessment payments in Form SIPC-7 with respective cash disbursement records entries, noting no differences;
- 2) Compared the amounts reported on the audited Form X-17A-5 (FOCUS Report) for the year ended December 31, 2016 with the amounts reported in Form SIPC-7 for that period, noting no differences;
- 3) Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers, noting no differences; Supplied to the property of the supplied of th
- 4) Proved 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, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been

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.

CROPPER ACCOUNTANCY CORPORATION

Walnut Creek, California

February 21, 2017

## SIPC-7

133-REV-7-101

#### SECURITIES INVESTOR PROTECTION CORPORATION P.O. Box 92185 Washington, D.C. 20090-2185 202-371-8300

#### General Assessment Reconciliation

SIPU-7 (33-REV 7/10)

For the fiscul year ended 12/31/2016
-Read carefully the instructions in your Working Copy before completing this Form;

#### TO BE FILED BY ALL SIPC MEMBERS WITH FISCAL YEAR ENDINGS

1	12-121201			Note: If any of the information shown on the mailing label requires correction; please e-mail any corrections to form@sipc.org and so indicate on the form filed.					
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## DETERMINATION OF "SIPC NET OPERATING REVENUES" AND GENERAL ASSESSMENT

Amounts for the fiscal period beginning 1/1/2016 and ending 12/31/2016

ton the	Eliminate cents
item No. 2a. Total revenue (FOCUS Line 12:Part IIA Line 9. Code 4030)	s 4,426,009
2b. Additions:  (1) Total revenues from the securities business of subsidiaries (except foreign subsidiaries) and predecessors not included above.	
(2) Hat loss from principal transactions in securities in trading accounts.	
(3) Het loss from principal transactions in commodities in trading accounts.	
(4) laterest and dividend expense deducted in determining item 2a.	
(5) Net loss from management of or participation in the underwitting or distribution of securifies.	
(6) Expenses other than advertising, printing, registration fees and legal lacs deducted in determining net profit from management of or participation in underwriting or distribution of securities.	\
(7) Net loss from securities in investment accounts.	
Total additions	<u> </u>
ions:  Sevenues from the distribution of shares of a registered open end investment company or unit sevenues from the distribution of shares of a registered open end investment company or unit seventment trust, from the sale of variable annuties, from the business of insurance, from investment advisory services rendered to registered investment companies or insurance company separate accounts, and from transactions in security futures products.	
Reveaues from commodity transactions.	•
Commissions, floor brokerage and clearance paid to other SIPC members in connection with securities transactions.	
Reimbursements for postage in connection with proxy solicitation.	
Net gain from securities in investment accounts.	<del></del>
asury bills, bankers acceptances or commercial paper that mature nine months or less seance date.	
nees of printing advertising and legal fees incorred in connection with other revenue the securities business (revenue defined by Section 16(9)(L) of the Act).	****
are not related either directly or indirectly to the securities business.	
z ve _ctions in excess of \$100,000 require documentation)	
(9) (i) Total interest and dividend expense (FOCUS Line 22/PART HA Line 13, Code 4075 plus line 20(4) above) but not in excess of total interest and dividend income.	•
(ii) 40% of margin interest earned on customers securities accounts (40% of FOCUS line 5, Code 3980).	
Enter the greater of line (I) or (II)	
Total deductions	<del></del>
2d. SIPC Net Operating Revenues	, 4,426,009
Ze. General Assessment @ .0025	s(10 page 1, line 2.A.)