



WATCH GUARD
CAPITAL LLC

Firm Brochure - Form ADV Part 2A

This brochure provides information about the qualifications and business practices of Watch Guard Capital LLC. If you have any questions about the contents of this brochure, please contact us at 888.676.0962 or by email at: help@watchguardcapital.com. The information in this brochure has not been approved or verified by the United States Securities and Exchange Commission or by any state securities authority.

Additional information about Watch Guard Capital LLC is also available on the SEC's website at www.adviserinfo.sec.gov. Watch Guard Capital LLC's CRD number is: 284719.

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Registration does not imply a certain level of skill or training.

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ITEM 2: MATERIAL CHANGES

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ITEM 4: ADVISORY BUSINESS

A. Description of the Advisory Firm

Watch Guard Capital LLC (hereinafter “WGC LLC”) is a Limited Liability Company organized in the State of Arizona. The firm was formed in June 2016, and the principal owner is Stephen Paluga.

B. Types of Advisory Services

Portfolio Management Services

WGC LLC offers ongoing portfolio management services based on the individual goals, objectives, time horizon, and risk tolerance of each client. WGC LLC creates an Investment Policy Statement for each client, which outlines the client’s current situation (income, tax levels, and risk tolerance levels) and then constructs a plan to aid in the selection of a portfolio that matches each client's specific situation. Portfolio management services include, but are not limited to, the following:

- Investment strategy
- Asset allocation
- Risk tolerance
- Personal investment policy
- Asset selection
- Regular portfolio monitoring

WGC LLC evaluates the current investments of each client with respect to their risk tolerance levels and time horizon. WGC LLC will require discretionary authority from clients in most situations in order to select securities and execute transactions without permission from the client prior to each transaction but may offer non-discretionary arrangements in some instances. Risk tolerance levels are documented in the Investment Policy Statement, which is given to each client.

WGC LLC seeks to provide that investment decisions are made in accordance with the fiduciary duties owed to its accounts and without consideration of WGC LLC’s economic, investment or other financial interests. To meet its fiduciary obligations, WGC LLC attempts to avoid, among other things, investment or trading practices that systematically advantage or disadvantage certain client portfolios, and accordingly, WGC LLC’s policy is to seek fair and equitable allocation of investment opportunities/transactions among its clients to avoid favoring one client over another over time. It is WGC LLC’s policy to allocate investment opportunities and transactions it identifies as being appropriate and prudent among its clients on a fair and equitable basis over time.

Financial Planning

Financial plans and financial planning may include, but are not limited to: investment planning; life insurance; tax concerns; retirement planning; college planning; and debt/credit planning.

Services Limited to Specific Types of Investments

WGC LLC generally limits its investment advice to mutual funds, fixed income securities, equities, ETFs (including precious metals, broad market equity and bond ETFs, commodities, and futures), and options. WGC LLC may use other securities as well to help diversify a portfolio when applicable.

C. Client Tailored Services and Client Imposed Restrictions

WGC LLC will tailor a program for each client. This will include an interview session to get to know the client's specific needs and requirements as well as a plan that will be executed by WGC LLC on behalf of the client. WGC LLC may use "model portfolios" together with a specific set of recommendations for each client based on their personal restrictions, needs, and targets. Clients may impose restrictions in investing in certain securities or types of securities in accordance with their values or beliefs.

D. Wrap Fee Programs

A wrap fee program is an investment program where the investor pays one stated fee that includes management fees, transaction costs, fund expenses, and other administrative fees. WGC LLC does not participate in any wrap fee programs.

E. Assets Under Management

WGC LLC has the following assets under management:

Discretionary Amounts:	Non-Discretionary Amounts:	Date Calculated:
\$13,868.134	\$31,247	03/7/2022

ITEM 5: FEES AND COMPENSATION

A. Fee Schedule

Portfolio Management Fees

Investment Strategy	Annual Fees
Core Portfolios without Option Overlay	0.75%
Core Portfolios with Option Overlay	1.00%

WGC LLC uses the first and last day of the billing period to determine the average balance of assets upon which the advisory fee is based.

Clients may terminate the agreement without penalty for a full refund of WGC LLC's fees within five business days of signing the Investment Advisory Contract. Thereafter, clients may terminate the Investment Advisory Contract immediately upon written notice.

Financial Planning Fees

The negotiated fixed rate for creating client financial plans is up to \$1,000. WGC LLC reserves the right to waive this fee for clients also using WGC LLC's portfolio management services.

Clients may terminate the Financial Planning Agreement without penalty for a full refund of WGC LLC's fees within five business days of signing the Financial Planning Agreement. Thereafter, clients may terminate the Financial Planning Agreement immediately upon written notice.

B. Payment of Fees

Payment of Portfolio Management Fees

Asset-based portfolio management fees are withdrawn directly from the client's accounts with client's written authorization on a monthly basis. Fees are paid in arrears.

The custodian is provided with the applicable fee schedule upon commencement of the client's account opening, will calculate the advisory fees, and will issue to the client a statement of advisory fees each billing period. WGC LLC itself does not provide separate invoices.

Payment of Financial Planning Fees

Financial planning fees are paid via card or check in arrears upon completion.

C. Client Responsibility For Third-Party Fees

Clients are responsible for the payment of all third-party fees (i.e. custodian fees, brokerage fees, mutual fund fees, transaction fees, etc.). Those fees are separate and distinct from the fees and expenses charged by WGC LLC. Please see Item 12 of this brochure regarding broker-dealer/custodian.

D. Prepayment of Fees

WGC LLC collects its fees in arrears. It does not collect fees in advance.

E. Outside Compensation For the Sale of Securities to Clients

Neither WGC LLC nor its supervised persons accept any compensation for the sale of investment products, including asset-based sales charges or service fees from the sale of mutual funds.

ITEM 6: PERFORMANCE-BASED FEES AND SIDE-BY-SIDE MANAGEMENT

WGC LLC does not accept performance-based fees or other fees based on a share of capital gains on or capital appreciation of the assets of a client.

ITEM 7: TYPES OF CLIENTS

WGC LLC generally provides advisory services to the following types of clients:

- Individuals
- High-Net-Worth Individuals

There is an account minimum of \$25,000, which may be waived by WGC LLC in its discretion.

ITEM 8: METHODS OF ANALYSIS, INVESTMENT STRATEGIES, & RISK OF LOSS

A. Methods of Analysis and Investment Strategies

Methods of Analysis

WGC LLC's methods of analysis include Charting analysis, Cyclical analysis, Modern portfolio theory, Quantitative analysis, Technical analysis, and proprietary strategies.

Charting analysis involves the use of patterns in performance charts. WGC LLC uses this technique to search for patterns used to help predict favorable conditions for buying and/or selling a security.

Cyclical analysis involves the analysis of business cycles to find favorable conditions for buying and/or selling a security.

Modern portfolio theory is a theory of investment that attempts to maximize portfolio expected return for a given amount of portfolio risk, or equivalently minimize risk for a given level of expected return, each by carefully choosing the proportions of various asset.

Quantitative analysis deals with measurable factors as distinguished from qualitative considerations such as the character of management or the state of employee morale, such as the value of assets, the cost of capital, historical projections of sales, and so on.

Technical analysis involves the analysis of past market data; primarily price and volume.

Proprietary strategies including Socially Responsible Dynamic Shifting and Non-Emotional Quantitative Tactical Shift Signals developed by WGC LLC involve establishing triggers that determine when an investor could consider becoming more aggressive after known market sell-offs; see *Watch Guard Capital LLC Investment Theory Primer* for more information.

Investment Strategies

WGC LLC uses long term trading, short term trading, margin transactions and options trading (including covered options, uncovered options, and spread strategies).

Investing in securities involves a risk of loss that you, as a client, should be prepared to bear.

B. Material Risks Involved

Methods of Analysis

Charting analysis strategy involves using and comparing various charts to predict long and short term performance or market trends. The risk involved in using this method is that only past performance data is considered without using other methods to crosscheck data. Using charting analysis without other methods of analysis would be making the assumption that past performance will be indicative of future performance. This may not be the case.

Cyclical analysis assumes that the markets react in cyclical patterns which, once identified, can be leveraged to provide performance. The risks with this strategy are two-fold: 1) the markets do not always repeat cyclical patterns; and 2) if too many investors begin to implement this strategy, then it changes the very cycles these investors are trying to exploit.

Modern portfolio theory assumes that investors are risk averse, meaning that given two portfolios that offer the same expected return, investors will prefer the less risky one. Thus, an investor will take on increased risk only if compensated by higher expected returns. Conversely, an investor who wants higher expected returns must accept more risk. The exact trade-off will be the same for all investors, but different investors will evaluate the trade-off differently based on individual risk aversion characteristics. The implication is that a rational investor will not invest in a portfolio if a second portfolio exists with a more favorable risk-expected return profile – i.e., if for that level of risk an alternative portfolio exists which has better expected returns.

Quantitative analysis Investment strategies using quantitative models may perform differently than expected as a result of, among other things, the factors used in the models, the weight placed on each factor, changes from the factors' historical trends, and technical issues in the construction and implementation of the models.

Technical analysis attempts to predict a future stock price or direction based on market trends. The assumption is that the market follows discernible patterns and if these patterns can be identified then a prediction can be made. The risk is that markets do not always follow patterns and relying solely on this method may not take into account new patterns that emerge over time.

Proprietary strategies including Socially Responsible Dynamic Shifting and Non-Emotional Quantitative Tactical Shift Signals involve establishing triggers that determine when an investor could consider becoming more aggressive after known market sell-offs. The risk involved in using this method is that past performance is considered when establishing potential trigger signals and may not be indicative of future volatility, or volatility may not occur, or may not be large enough to trigger a Socially Responsible Dynamic Shift.

Investment Strategies

WGC LLC's use of margin transactions and options trading generally holds greater risk, and clients should be aware that there is a material risk of loss using any of those strategies.

Long term trading is designed to capture market rates of both return and risk. Due to its nature, the long-term investment strategy can expose clients to various types of risk that will typically surface at various intervals during the time the client owns the investments. These risks include but are not limited to inflation (purchasing power) risk, interest rate risk, economic risk, market risk, and political/regulatory risk.

Margin transactions use leverage that is borrowed from a brokerage firm as collateral. When losses occur, the value of the margin account may fall below the brokerage firm's threshold thereby triggering a margin call. This may force the account holder to either allocate more funds to the account or sell assets on a shorter time frame than desired.

Options transactions involve a contract to purchase a security at a given price, not necessarily at market value, depending on the market. This strategy includes the risk that an option may expire out of the money resulting in minimal or no value, as well as the possibility of leveraged loss of trading capital due to the leveraged nature of stock options.

Short term trading risks include liquidity, economic stability, and inflation, in addition to the long term trading risks listed above. Frequent trading can affect investment performance, particularly through increased brokerage and other transaction costs and taxes.

Investing in securities involves a risk of loss that you, as a client, should be prepared to bear.

C. Risks of Specific Securities Utilized

WGC LLC's use of margin transactions and options trading generally holds greater risk of capital loss. Clients should be aware that there is a material risk of loss using any investment strategy. The investment types listed below (leaving aside Treasury Inflation Protected/Inflation Linked Bonds) are not guaranteed or insured by the FDIC or any other government agency.

Mutual Funds: Investing in mutual funds carries the risk of capital loss and thus you may lose money investing in mutual funds. All mutual funds have costs that lower investment returns. The funds can be of bond "fixed income" nature (lower risk) or stock "equity" nature.

Equity investment generally refers to buying shares of stocks in return for receiving a future payment of dividends and/or capital gains if the value of the stock increases. The value of equity securities may fluctuate in response to specific situations for each company, industry conditions and the general economic environments.

Fixed income investments generally pay a return on a fixed schedule, though the amount of the payments can vary. This type of investment can include corporate and government debt securities, leveraged loans, high yield, investment grade debt and structured products, such as mortgage and other asset-backed securities, although individual bonds may be the best known type of fixed income security. In general, the fixed income market is volatile and fixed income securities carry interest rate risk. (As interest rates rise, bond prices usually fall, and vice versa. This effect is usually more pronounced for longer-term securities.) Fixed income securities also carry inflation risk, liquidity risk, call risk, and credit and default risks for both issuers and counterparties. The risk of default on treasury inflation protected/inflation linked bonds is dependent upon the U.S. Treasury defaulting (extremely unlikely); however, they carry a potential risk of losing share price value, albeit rather minimal. Risks of investing in foreign fixed income also include the general risk of non-U.S. investing described below.

Exchange Traded Funds (ETFs): An ETF is an investment fund traded on stock exchanges, similar to stocks. Investing in ETFs carries the risk of capital loss (sometimes up to a 100% loss in the case of a stock holding bankruptcy). Areas of concern include the lack of transparency in products and increasing complexity, conflicts of interest and the possibility of inadequate regulatory compliance. Precious Metal ETFs (e.g., Gold, Silver, or Palladium Bullion backed "electronic shares" not physical metal) specifically may be negatively impacted by several unique factors, among them (1) large sales by the official sector which own a significant portion of aggregate world holdings in gold and other precious metals, (2) a significant increase in hedging activities by producers of gold or other precious metals, (3) a significant change in the attitude of speculators and investors.

Commodities are tangible assets used to manufacture and produce goods or services. Commodity prices are affected by different risk factors, such as disease, storage capacity, supply, demand, delivery constraints and weather. Because of those risk factors, even a well-diversified investment in commodities can be uncertain.

Options are contracts to purchase a security at a given price, risking that an option may expire out of the money resulting in minimal or no value. An uncovered option is a type of options contract that is not backed by an offsetting position that would help mitigate risk. The risk for a “naked” or uncovered put is not unlimited, whereas the potential loss for an uncovered call option is limitless. Spread option positions entail buying and selling multiple options on the same underlying security, but with different strike prices or expiration dates, which helps limit the risk of other option trading strategies. Option transactions also involve risks including but not limited to economic risk, market risk, sector risk, idiosyncratic risk, political/regulatory risk, inflation (purchasing power) risk and interest rate risk.

Past performance is not indicative of future results. Investing in securities involves a risk of loss that you, as a client, should be prepared to bear.

ITEM 9: DISCIPLINARY INFORMATION

A. Criminal or Civil Actions

There are no criminal or civil actions to report.

B. Administrative Proceedings

There are no administrative proceedings to report.

C. Self-regulatory Organization (SRO) Proceedings

There are no self-regulatory organization proceedings to report.

ITEM 10: OTHER FINANCIAL INDUSTRY ACTIVITIES AND AFFILIATIONS

A. Registration as a Broker/Dealer or Broker/Dealer Representative

Neither WGC LLC nor its representatives are registered as, or have pending applications to become, a broker/dealer or a representative of a broker/dealer.

B. Registration as a Futures Commission Merchant, Commodity Pool Operator, or a Commodity Trading Advisor

Neither WGC LLC nor its representatives are registered as or have pending applications to become either a Futures Commission Merchant, Commodity Pool Operator, or Commodity Trading Advisor or an associated person of the foregoing entities.

C. Registration Relationships Material to this Advisory Business and Possible Conflicts of Interests

Stephen Paluga is an officer in the Air National Guard, receiving compensation based on military pay tables, which does not present a conflict of interest.

Neither WGC LLC nor its representatives have any material relationships to this advisory business that would present a possible conflict of interest.

D. Selection of Other Advisers or Managers and How This Adviser is Compensated for Those Selections

WGC LLC does not utilize third-party portfolio investment advisers; assets are managed internally.

ITEM 11: CODE OF ETHICS, PARTICIPATION OR INTEREST IN CLIENT TRANSACTIONS AND PERSONAL TRADING

A. Code of Ethics

WGC LLC has a written Code of Ethics that covers the following areas: Prohibited Purchases and Sales, Insider Trading, Personal Securities Transactions, Exempted Transactions, Prohibited Activities, Conflicts of Interest, Gifts and Entertainment, Confidentiality, Service on a Board of Directors, Compliance Procedures, Compliance with Laws and Regulations, Procedures and Reporting, Certification of Compliance, Reporting Violations, Compliance Officer Duties, Training and Education, Recordkeeping, Annual Review, and Sanctions. WGC LLC's Code of Ethics is available free upon request to any client or prospective client.

B. Recommendations Involving Material Financial Interests

WGC LLC does not recommend that clients buy or sell any security in which a related person to WGC LLC or WGC LLC has a material financial interest.

C. Investing Personal Money in the Same Securities as Clients

From time to time, representatives of WGC LLC may buy or sell securities for themselves that they also recommend to clients. This may provide an opportunity for representatives of WGC LLC to buy or sell the same securities before or after recommending the same securities to clients resulting in representatives profiting off the recommendations they provide to clients. Such transactions may create a conflict of interest. WGC LLC will always document any transactions that could be construed as conflicts of interest and will never engage in trading that operates to the client's disadvantage when similar securities are being bought or sold.

D. Trading Securities At/Around the Same Time as Clients' Securities

From time to time, representatives of WGC LLC may buy or sell securities for themselves at or around the same time as clients. This may provide an opportunity for representatives of WGC LLC to buy or sell securities before or after recommending securities to clients resulting in representatives profiting off the recommendations they provide to clients. Such transactions may create a conflict of interest; however, WGC LLC will never engage in trading that operates to the client's disadvantage if representatives of WGC LLC buy or sell securities at or around the same time as clients.

ITEM 12: BROKERAGE PRACTICES

A. Factors Used to Select Custodians and/or Broker/Dealers

Custodians/broker-dealers will be recommended based on WGC LLC's duty to seek "best execution," which is the obligation to seek execution of securities transactions for a client on the most favorable terms for the client under the circumstances. Clients will not necessarily pay the lowest commission or commission equivalent, and WGC LLC may also consider the market expertise and research access provided by the broker-dealer/custodian, including but not limited to access to written research, oral communication with analysts, admittance to research conferences and other resources provided by the brokers that may aid in WGC LLC's research efforts. WGC LLC will never charge a premium or commission on transactions, beyond the actual cost imposed by the broker-dealer/custodian.

WGC LLC recommends TD Ameritrade Institutional, a division of TD Ameritrade, Inc. and Schwab Advisor Services, a division of Charles Schwab & CO., Members FINRA/SIPC.

1. Research and Other Soft-Dollar Benefits

While WGC LLC has no formal soft dollars program in which soft dollars are used to pay for third party services, WGC LLC may receive research, products, or other services from custodians and broker-dealers in connection with client securities transactions ("soft dollar benefits"). WGC LLC may enter into soft-dollar arrangements consistent with (and not outside of) the safe harbor contained in Section 28(e) of the Securities Exchange Act of 1934, as amended. There can be no assurance that any particular client will benefit from soft dollar research, whether or not the client's transactions paid for it, and WGC LLC does not seek to allocate benefits to client accounts proportionate to any soft dollar credits generated by the accounts. WGC LLC benefits by not having to produce or pay for the research, products or services, and WGC LLC will have an incentive to recommend a broker-dealer based on receiving research or services. Clients should be aware that WGC LLC's acceptance of soft dollar benefits may result in higher commissions charged to the client.

2. Brokerage for Client Referrals

WGC LLC receives no referrals from a broker-dealer or third party in exchange for using that broker-dealer or third party.

3. Clients Directing Which Broker/Dealer/Custodian to Use

WGC LLC currently uses TD Ameritrade Institutional and Schwab Advisor Services for both custodial and broker-dealer services, and generally does not allow clients to direct it to execute transactions through a specified broker-dealer. If a client is authorized to direct brokerage, then the client will be required to acknowledge in writing that the client's direction with respect to the use of brokers supersedes any authority granted to WGC LLC to select brokers; this direction may result in higher commissions, which may result in a disparity between free and directed accounts; the client may be unable to participate in block trades (unless WGC LLC is able to engage in "step outs"); and trades for the client and other directed accounts may be executed after trades for free accounts, which may result in less favorable prices, particularly for illiquid securities or during volatile market conditions. Not all investment advisers allow their clients to direct brokerage.

B. Aggregating (Block) Trading for Multiple Client Accounts

If WGC LLC buys or sells the same securities on behalf of more than one client, then it may (but would be under no obligation to) aggregate or bunch such securities in a single transaction for multiple clients in order to seek more favorable prices, lower brokerage commissions, or more efficient execution. In such case, WGC LLC would place an aggregate order with the broker on behalf of all such clients in order to ensure fairness for all clients; provided, however, that trades would be reviewed periodically to ensure that accounts are not systematically disadvantaged by this policy. WGC LLC would determine the appropriate number of shares and select the appropriate brokers consistent with its duty to seek best execution, except for those accounts with specific brokerage direction (if any).

ITEM 13: REVIEW OF ACCOUNTS

A. Frequency and Nature of Periodic Reviews and Who Makes Those Reviews

All client accounts for WGC LLC's advisory services provided on an ongoing basis are reviewed at least monthly by Stephen Paluga, CEO, with regard to clients' respective investment policies and risk tolerance levels. All accounts at WGC LLC are assigned to this reviewer.

B. Factors That Will Trigger a Non-Periodic Review of Client Accounts

Reviews may be triggered by material market, economic or political events, or by changes in client's financial situations (such as retirement, termination of employment, physical move, or inheritance).

With respect to financial plans, WGC LLC's services will generally conclude upon delivery of the financial plan.

C. Content and Frequency of Regular Reports Provided to Clients

Each client of WGC LLC's advisory services provided on an ongoing basis will receive a quarterly statement from the custodian.

Each financial planning client will receive the financial plan upon completion.

ITEM 14: CLIENT REFERRALS AND OTHER COMPENSATION

A. Economic Benefits Provided by Third Parties for Advice Rendered to Clients (Includes Sales Awards or Other Prizes)

WGC LLC participates in the institutional advisor programs offered by TD Ameritrade and Schwab Advisor Services. These firms offer independent investment advisor services which include custody of securities, trade execution, clearance and settlement of transactions. WGC LLC receives some benefits from TD Ameritrade and Charles Schwab & Co. through its participation in the programs.

As part of the programs, WGC LLC may recommend TD Ameritrade and Charles Schwab & Co. to clients for custody and brokerage services. There is no direct link between WGC LLC's participation in the programs and the investment advice it gives to its clients, although WGC LLC receives economic benefits through its participation that are typically not available to retail investors. These benefits include the following products and services (provided without cost or at a discount): receipt of duplicate client statements and confirmations; research related products and tools; consulting services; access to a trading desk serving WGC LLC participants; access to block trading (which provides the ability to aggregate securities transactions for execution and then allocate the appropriate shares to client accounts); the ability to have WGC LLC's fees deducted directly from client accounts; access to an electronic communications network for client order entry and account information; access to mutual funds with no transaction fees and to certain institutional money managers; and discounts on compliance, marketing, research, technology, and practice management products or services provided to WGC LLC by third party vendors. TD Ameritrade and Charles Schwab & Co. may also pay for business consulting and professional services received by WGC LLC's related persons. Some of the products and services made available through the programs may benefit WGC LLC but may not benefit its client accounts. These products or services may assist WGC LLC in managing and administering client accounts. Other services made available by TD Ameritrade and Charles Schwab & Co. that are intended to help WGC LLC manage and further develop its business enterprise. The benefits received by WGC LLC or its personnel through participation in the programs do not depend on the amount of brokerage transactions directed to the firms. As part of its fiduciary duties to clients, WGC LLC endeavors at all times to put the interests of its clients first. Clients should be aware, however, that the receipt of economic benefits by WGC LLC or its related persons in and of itself creates a conflict of interest and may indirectly influence the WGC LLC's choice of TD Ameritrade and Charles Schwab & Co. for custody and brokerage services.

B. Compensation to Non – Advisory Personnel for Client Referrals

WGC LLC does not directly or indirectly compensate any person who is not advisory personnel for client referrals.

ITEM 15: CUSTODY

When advisory fees are deducted directly from client accounts at client's custodian, WGC LLC will be deemed to have limited custody of client's assets and must have written authorization from the client to do so. Clients will receive all account statements and billing invoices that are required in each

jurisdiction, and they should carefully review those statements for accuracy. WGC LLC does not necessarily provide account statements to clients in addition to those provided by the custodian.

ITEM 16: INVESTMENT DISCRETION

WGC LLC provides both discretionary and non-discretionary investment advisory services to clients. The Investment Advisory Contract established with each client sets forth the trading authority. When investment discretion is granted, WGC LLC generally manages the client's account and makes investment decisions without consultation with the client as to when the securities are to be bought or sold for the account, the total amount of the securities to be bought/sold, what securities to buy or sell, or the price per share. In some instances, WGC LLC's discretionary authority in making these determinations may be limited by conditions imposed by a client (in investment guidelines or objectives, or client instructions otherwise provided to WGC LLC).

ITEM 17: VOTING CLIENT SECURITIES (PROXY VOTING)

WGC LLC will not ask for, nor accept voting authority for client securities. Clients will receive proxies directly from the issuer of the security or the custodian. Clients should direct all proxy questions to the issuer of the security.

ITEM 18: FINANCIAL INFORMATION

A. Balance Sheet

WGC LLC neither requires nor solicits prepayment of more than \$500 in fees per client, six months or more in advance, and therefore is not required to include a balance sheet with this brochure.

B. Financial Conditions Reasonably Likely to Impair Ability to Meet Contractual Commitments to Clients

Neither WGC LLC nor its management has any financial condition that is likely to reasonably impair WGC LLC's ability to meet contractual commitments to clients.

C. Bankruptcy Petitions in Previous Ten Years

WGC LLC has not been the subject of a bankruptcy petition in the last ten years.

ITEM 19: REQUIREMENTS FOR STATE REGISTERED ADVISERS

A. Principal Executive Officers and Management Persons; Their Formal Education and Business Background

The education and business backgrounds of WGC LLC's current management persons, Stephen Paluga can be found on the Form ADV Part 2B brochure supplements for those individuals.

B. Other Businesses in Which This Advisory Firm or its Personnel are Engaged and Time Spent on Those (If Any)

Other business activities for each relevant individual can be found on the Form ADV Part 2B brochure supplement for each such individual.

C. Calculation of Performance-Based Fees and Degree of Risk to Clients

WGC LLC does not accept performance-based fees or other fees based on a share of capital gains on or capital appreciation of the assets of a client.

D. Material Disciplinary Disclosures for Management Persons of this Firm

There are no civil, self-regulatory organization, or arbitration proceedings to report under this section.

E. Material Relationships that Management Persons have with Issuers of Securities

See Item 10.C and 11.B.