

Westmoreland Capital Corporation
(A wholly-owned subsidiary of J.M. Jayson & Company, Inc.)
Statement of Changes in Shareholders' Equity
For the Year Ended December 31, 2015

	<u>Common Stock</u>	<u>Additional Paid-in Capital</u>	<u>Accumulated Deficit</u>	<u>Total</u>
Balance December 31, 2014	\$ 5,500	\$ 319,607	\$ (230,445)	\$ 94,660
Net income	<u>-</u>	<u>-</u>	<u>296,789</u>	<u>296,789</u>
Balance December 31, 2015	<u>\$ 5,500</u>	<u>\$ 319,607</u>	<u>\$ 66,344</u>	<u>\$ 391,451</u>

See accompanying notes to financial statements