

**Supplementary**  
**Pursuant to rule 17a-5 of the**  
**Securities and Exchange Act of 1934**  
**As of and for the Year Ended December 31, 2015**

See accountant's audit report

**V. M. Manning & Co., Inc.**  
**Supplemental Schedules Required by Rule 17a-5**  
**As of and for the year ended December 31, 2015**

**Computation of Net Capital**

Total Stockholder's equity:		\$ 168,784.00
Nonallowable assets:		
Prepaid Expenses	0.00	
Other Assets	25,560.00	
Fixed Assets	0.00	
Accounts receivable – other	<u>74,868.00</u>	<u>(100,408.00)</u>
Other Charges		
Other	0.00	
Haircuts	5,028.00	
Undue Concentration	<u>0.00</u>	<u>(5,028.00)</u>
Net allowable capital		\$ 63,328.00

**Computation of Basic Net Capital Requirement**

Minimum net capital required as a percentage of aggregate indebtedness	<u>\$ 901.32</u>
Minimum dollar net capital requirement of reporting broker or dealer	<u>\$ 5,000.00</u>
Net capital requirement	<u>\$ 5,000.00</u>
Excess net capital	<u>\$ 58,328.00</u>

**Computation of Aggregate Indebtedness**

Total Aggregate Indebtedness	<u>\$ 13,493.00</u>
Percentage of aggregate indebtedness to net capital	<u>21.31%</u>

**Reconciliation of the Computation of Net Capital Under Rule 15c3-1**

Computation of Net Capital reported on FOCUS IIA as of December 31, 2015	\$ 63,328.00
Adjustments:	
Change in Equity (Adjustments)	0.00
Change in Non-Allowable Assets	(0.00)
Change in Haircuts	(0.00)
Change in Undue Concentration	(0.00)
Change in Other Haircuts	<u>0.00</u>
NCC per Audit	<u>63,328.00</u>
Reconciled Difference	<u>\$ (0.00)</u>

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**Supplemental Schedules Required by Rule 17a-5**  
**As of and for the year ended December 31, 2015**

**Exemptive Provisions Rule 15c3-3**

The Company is exempt from Rule 15c3-3 because all customer transactions are cleared through another broker-dealer on a fully disclosed basis. The Company is exempt from Rule 15c3-3 pursuant to (k)(2)(ii). The name of the clearing firm is Sterne Agee Leach.

**Statement of Changes in Liabilities Subordinated to the Claims of General Creditors**

Balance of such claims at January 1, 2015	\$ -
Additions	-
Reductions	-
Balance of such claims at December 31, 2015	<u>\$ -</u>