

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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Exemptive Provisions Rule 15c3-3

The Company is exempt from Rule 15c3-3 pursuant to (k)(1).

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>