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**ANNUAL AUDITED REPORT**  
**FORMX-17A-5**  
**PART III**

SEC  
Processing  
Section  
FEB 28 2012

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8-68117

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 01/01/11 AND ENDING 12/31/11  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: Manor Private Capital, LLC

OFFICIAL USE ONLY  
FIRM I.D. NO.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

10 Larchmont Avenue

(No. and Street)

Larchmont

NY

10538-4235

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

John M Daly

(914) 834-2822

(Area Code - Telephone Number)

**B. ACCOUNTANT IDENTIFICATION**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report<sup>1</sup>

LEONARD ROSEN & COMPANY, P.C.

(Name - if individual, state last, first, middle name)

15 MAIDEN LANE, ROOM 505

NEW YORK

NY

10038

(Address)

(City)

(State)

(Zip Code)

**CHECK ONE:**

- Certified Public Accountant D Public Accountant
- Public Accountant
- Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

\*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)

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APB

AB  
4/10/13

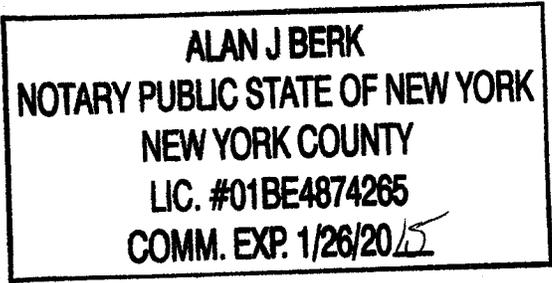
OATH OR AFFIRMATION

I, Joseph Sipkin, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Manor Private Capital, LLC, as of December 31, 2011, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

X [Signature]  
Signature  
CFO  
Title

X [Signature]  
Notary Public



- This report \*\* contains (check all applicable boxes):
- (x) (a) Facing Page.
  - (x) (b) Statement of Financial Condition.
  - (x) (c) Statement of Income (Loss).
  - (x) (d) Statement of Changes in Financial Condition.
  - (x) (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
  - (x) (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
  - (x) (g) Computation of Net Capital.
  - ( ) (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
  - ( ) (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
  - (x) (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
  - ( ) (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
  - (x) (l) An Oath or Affirmation.
  - (x) (m) A copy of the SIPC Supplemental Report.
  - (x) (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

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

LEONARD ROSEN & COMPANY, P.C.

*Certified Public Accountants*

15 MAIDEN LANE  
NEW YORK, N. Y. 10038

INDEPENDENT AUDITORS' REPORT

TO THE MEMBER OF MANOR PRIVATE CAPITAL, LLC

We have audited the accompanying statement of financial condition of Manor Private Capital, LLC as of December 31, 2011. This financial statement is the responsibility of the Firm's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Manor Private Capital, LLC as of December 31, 2011 in conformity with accounting principles generally accepted in the United States of America.

*Leonard Rosen & Company, P.C.*

New York, NY  
February 27, 2012

MANOR PRIVATE CAPITAL, LLC  
STATEMENT OF FINANCIAL CONDITION

December 31, 2011

ASSETS

Cash and Cash Equivalents	\$ 130,646
Fixed Assets, net of Related Allowance for Depreciation of \$7,363	7,363
Leasehold Improvements, net of Related Allowance for Amortization of \$2,058	25,205
Organization Expense	<u>21,067</u>
	<u>\$ 184,281</u>

LIABILITIES AND MEMBER'S EQUITY

Liabilities:	
Bank Overdraft	\$ 34,685
Accounts Payable	2,000
Accrued Expenses Payable	<u>12,138</u>
	<u>48,823</u>
Member's Equity	<u>135,458</u>
	<u>\$ 184,281</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

MANOR PRIVATE CAPITAL, LLC  
NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2011

1. Organization of the Company

The Company is a Broker Dealer licensed and regulated by the Securities and Exchange Commission (SEC) and the Financial Industry Regulatory Authority (FINRA) and is exempt from SEC Rule 15c3-3 under Section (k)(2)(i).

2. Nature of Business

The Company structures securities of domestic and foreign corporate issuers and places them with institutional investors in the United States private placement market. The Company also provides financial advisory services to corporate clients in the United States and abroad.

3. Summary of Significant Accounting Policies

A. Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Company considers money market funds to be cash and cash equivalents.

B. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, revenues and expenses.

4. Income Taxes

As a Limited Liability Company the Company is not subject to Income Taxes. Any income earned flows directly to the Member who is taxed on that amount.

5. Net Capital Requirement

The Company is subject to the Securities and Exchange Commission's Net Capital Rule 15c3-1, which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 1,500%. At December 31, 2011, the Company's net capital of \$81,822 was \$76,822 in excess of its required net capital of \$5,000. The ratio of aggregate indebtedness to net capital was 60.07 %.

4. Reserve Requirement Computation

The Company is registered with FINRA as a Broker Dealer exempt from SEC Rule 15c3-3 under Section (k)(2)(i). Therefore, they are not required to compute 15c3-3 Reserve Requirements.

5. Possession and Control Requirements

The Company is registered with FINRA as a Broker Dealer exempt from SEC Rule 15c3-3 under Section (k)(2)(i). Therefore, they are not subject to Possession or Control Requirements under SEC Rule 15c3-3.

6. Subsequent Events

The Company has evaluated events and transactions that occurred between December 31, 2011 and February 27, 2012, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.