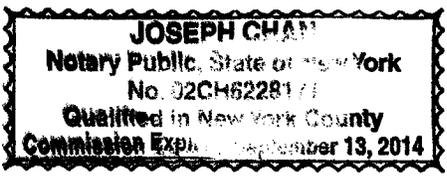


OATH OR AFFIRMATION

I, David Mack, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Viscogliosi & Company, LLC as of December 31, 2012, 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:

David Mack
Signature
Principal
Title

[Signature]
Notary Public



This report ** contains (check all applicable boxes):

- (a) Facing Page.
- (b) Statement of Financial Condition.
- (c) Statement of Income (Loss).
- (d) Statement of Changes in Financial Condition.
- (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- (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.
- (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.
- (l) An Oath or Affirmation.
- (m) A copy of the SIPC Supplemental Report.
- (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.
- (o) Independent Auditors' Report on Internal Accounting Control.

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

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VISCOGLIOSI & COMPANY, LLC

FINANCIAL STATEMENT

DECEMBER 31, 2012

Viscogliosi & Company LLC's statement of financial condition as of December 31, 2012 is available for examination at the office of the Company and at the Regional Office of the Securities and Exchange Commission.

**VISCOGLIOSI & COMPANY, LLC
FINANCIAL STATEMENT
DECEMBER 31, 2012**

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SANFORD BECKER & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

GEORGE S. GETZ, CPA

SANFORD BECKER, CPA 1922-1994
SANFORD E. BECKER, CPA 1957-2008

1430 BROADWAY
NEW YORK, N.Y. 10018
TELEPHONE (212) 921-9000
FACSIMILE (212) 354-1822

Independent Auditors' Report

To the Members
Viscogliosi & Company LLC

Report on the Financial Statements

We have audited the accompanying statement of financial condition of Viscogliosi & Company LLC (the Company) as of December 31, 2012, that are file pursuant to Rule 17a-5 under the Securities Exchange Act of 1934, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position of Viscogliosi & Company LLC as of December 31, 2012, in accordance with accounting principles generally accepted in the United States of America.

Sumford Becker & Co., P.C.

February 26, 2013

VISCOGLIOSI & COMPANY, LLC
STATEMENT OF FINANCIAL CONDITION
DECEMBER 31, 2012

ASSETS

Cash and cash equivalents	\$ 56,728
Investment in securities	1,023,837
Property and equipment, less Accumulated depreciation of \$19,124	15,066
Other assets	<u>126,546</u>
Total Assets	<u>\$ 1,222,177</u>

LIABILITIES AND MEMBERS' EQUITY

Liabilities	
Accrued expenses	\$ 39,850
Members' Equity	
Members' equity	<u>1,182,327</u>
Total Liabilities and Members' Equity	<u>\$ 1,222,177</u>

See accompanying auditors' report and notes to financial statement.

VISCOGLIOSI & COMPANY, LLC
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2012

Note 1 - Summary of Significant Accounting Policies

Nature of Operations

Viscogliosi & Company, LLC, (the "Company"), is majority owned by Viscogliosi Brothers, LLC ("VB"). The Company is a registered broker-dealer and is a member of the Financial Industry Regulatory Authority and is subject to regulation by the United States Securities and Exchange Commission and the Financial Industry Regulatory Authority.

The Company provides and is engaged in private placements, investment banking and underwriting services.

During the year ended December 31, 2012, the Company's private placement and investment banking services has had little activity. The majority of the revenue derived from the Company's private placement income is from affiliated companies in which the Company, VB, or certain members of VB have ownership interests.

VB intends to provide the Company with sufficient working capital to meet future operations and minimum net capital requirements.

Revenue Recognition

Securities owned are carried at quoted market values, and securities not readily marketable are valued at fair value as determined by management. The resulting difference between cost and market value is included in income.

Securities transactions and the related revenue and expenses are recorded on a trade date basis.

The Company recognizes revenue upon providing private placement and investment banking services to its clients and when the amount is determinable and realizable.

VISCOGLIOSI & COMPANY, LLC
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash Equivalents

Cash equivalents include highly liquid debt instruments purchased with original maturities of three months or less.

Income Taxes

The Company, as a limited liability company, has elected to be treated similar to a partnership, whereby its taxable income or loss is taxable directly to its members. Accordingly, no provision for Federal and State income tax has been provided.

Management of the Company is not aware of any issues or circumstances that would unfavorably impact its tax status. Management has determined that the Company had no uncertain tax positions that would require financial statement recognition.

Tax years 2009 -2012 remain subject to examination by the taxing authorities.

Note 2 - Concentration of Credit Risk

The Company maintains cash balances at a financial institution. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

VISCOGLIOSI & COMPANY, LLC
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2012

Note 3 – Fair Value Measurements of Investments

The Company annually uses fair value measurements to record certain assets and liabilities and to determine fair value disclosures. The Company's investments in securities listed on a national exchange are valued at the last sales price on the date of valuation.

The three-level hierarchy for fair value measurements is defined as follows:

- Level 1 – inputs to the valuation methodology are quoted prices for identical assets and liabilities in active markets.
- Level 2 – inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and the inputs that are observable for the asset or liability, either directly or indirectly.
- Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measure.

At December 31, 2012, assets measured at fair value on a recurring basis:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Private equity securities	<u>\$1,023,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,023,837</u>
Total	<u>\$1,023,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,023,837</u>

The following is a reconciliation of the beginning and ending balances measured at fair value using significant unobservable inputs during the year ended December 31, 2012:

	<u>Beginning Balance</u>	<u>Purchases</u>	<u>Unrealized Loss</u>	<u>Ending Balance</u>
Private equity securities	<u>\$1,220,257</u>	<u>\$ -</u>	<u>\$(196,420)</u>	<u>\$1,023,837</u>
Total	<u>\$1,220,257</u>	<u>\$ -</u>	<u>\$(196,420)</u>	<u>\$1,023,837</u>

VISCOGLIOSI & COMPANY, LLC
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2012

Note 4 - Commitment

Lease

The Company leases operating space from VB on a month to month basis.

Note 5 - Net Capital Requirements

The Company is subject to the net capital requirements of rule 15c3-1 of the Securities and Exchange Commission, which requires a broker-dealer to have at all times sufficient liquid assets to cover current indebtedness. In accordance with the rule, the Company is required to maintain minimum net capital of the greater of \$5,000 or 1/15 of aggregate indebtedness.

At December 31, 2012, the Company had net capital, as defined, of \$20,279 which exceeded the required minimum net capital by \$15,279. Aggregate indebtedness at December 31, 2012 totaled \$39,850 and the ratio of aggregate indebtedness to net capital was 1.97 to 1.

Note 6 - Subsequent Events

The Company has evaluated subsequent events through February 26, 2013, the date the financial statement was available for issuance.