

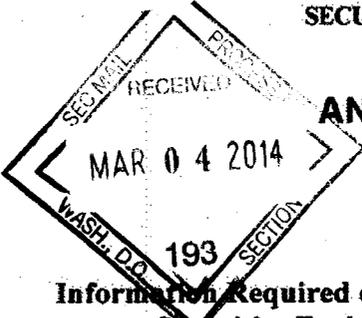


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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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**ANNUAL AUDITED REPORT
FORM X-17A-5
PART III**

SEC FILE NUMBER
8- 10342

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 1/1/2013 AND ENDING 12/31/2013
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: MANNA CAPITAL MANAGEMENT
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
6521 Arlington Boulevard Suite 502
(No. and Street)
Falls Church VA 22042
(City) (State) (Zip Code)

OFFICIAL USE ONLY
FIRM I.D. NO.

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
David D. Kassir 703-533-0030
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*
Edward Richardson Jr., CPA
(Name - if individual, state last, first, middle name)
15565 Northland Dr. Suite 508 West Southfield, MI. 48075
(Address) (City) (State) (Zip Code)

CHECK ONE:

- Certified 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)

mm

OATH OR AFFIRMATION

I, David D. Kassir, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Manna Capital Management, as of December 31, 20 13, 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:

N/A



Elizabeth P Lo
NOTARY PUBLIC
Commonwealth of Virginia
Reg. #7520089
My Commission Expires
May 31, 2016

[Handwritten signature of Elizabeth P. Lo]
Notary Public

[Handwritten signature]

Signature

President

Title

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.

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

Manna Capital Management

**Financial Statements and Supplemental
Schedules Required by the
Securities and Exchange Commission**

**For the Year Ended December 31, 2013
(With Independent Auditor's Report Thereon)
and
Supplemental Report on Internal Control**

December 31, 2013

MANNA CAPITAL MANAGEMENT
December 31, 2013

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Edward Richardson Jr., CPA
15565 Northland Dr W Ste 508
Southfield, MI 48075
248-559-4514

Independent Auditor's Report

Board of Directors
Manna Capital Management

Report on the Financial Statements

I have audited the accompanying statement of financial condition of Manna Capital Management as December 31, 2013 and the related statements of income, changes in stockholder's equity, changes in liabilities to claims of general creditors, and cash flows for the year ended that are filed 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 presentation and fair presentation of these financial statements 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of 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 reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

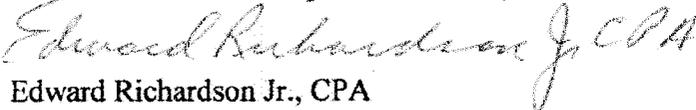
Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Manna Capital Management as of December 31, 2013, and results of operations

and its cash flows for the year then ended in accordance with principles generally accepted in the United States of America.

Other Matters

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information contained in the Net Capital Computation is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by Rule 17a-5 under the Securities Exchange Act of 1934. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information in the Net Capital Computation has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information in the Net Capital Computation is fairly stated in all material respects in relation to the financial statements as a whole.


Edward Richardson Jr., CPA
Southfield, MI. 48075
February 11, 2014

Manna Capital Management
BALANCE SHEET
As of December 31, 2013

ASSETS

CURRENT ASSETS

| | |
|---------------------|------------------|
| Cash In Bank | \$ 307,881.42 |
| Cash in Bank | 25,000.00 |
| Accounts Receivable | 35,150.21 |
| Accounts Receivable | 2,293.65 |
| Prepaid Expenses | <u>14,609.30</u> |

Total Current Assets 384,934.58

PROPERTY AND EQUIPMENT

| | |
|--------------------------------|--------------------|
| Equipment | 94,641.27 |
| Less: Accumulated Depreciation | <u>(90,933.56)</u> |

Net Property and Equipment 3,707.71

OTHER ASSETS

| | |
|------------------|-----------------|
| Security Deposit | <u>1,972.40</u> |
|------------------|-----------------|

Total Other Assets 1,972.40

TOTAL ASSETS \$ 390,614.69

The footnotes are an integral part of the financial statements.

Manna Capital Management
BALANCE SHEET
As of December 31, 2013

LIABILITIES AND STOCKHOLDER'S EQUITY

CURRENT LIABILITIES

Accounts Payable \$ 139,209.47

Total Current Liabilities 139,209.47

LONG-TERM LIABILITIES

Total Liabilities 139,209.47

STOCKHOLDERS' EQUITY

Capital Stock, par value, \$1 per share, 26,887.00
100,000 share authorized, 1,000 shares
issued and outstanding

Paid in Excess 106,946.00

Retained Earnings 117,572.22

Total Stockholders' Equity 251,405.22

**TOTAL LIABILITIES AND
STOCKHOLDERS' EQUITY** \$ 390,614.69

The footnotes are an integral part of the financial statements.

Manna Capital Management

STATEMENT OF INCOME

12 Months Ended
December 31, 2013

| Revenues | |
|----------------------------------|---------------------|
| Commissions Earned | \$ 708,874.58 |
| Interest Income | 3,189.55 |
| Dividend Income | 1,995.92 |
| Gain(loss) on security trading | <u>49,767.88</u> |
| Total Revenues | <u>763,827.93</u> |
| Operating Expenses | |
| Employee compensation and ben | 509,466.49 |
| Floor brokerage, exchange, and c | 50,518.73 |
| Communications and data proces | 6,768.69 |
| Occpancy | 23,345.58 |
| Other expenses | 143,461.63 |
| Total Operating Expenses | <u>733,561.12</u> |
| Operating Income (Loss) | <u>30,266.81</u> |
| Net Income (Loss) | <u>\$ 30,266.81</u> |

The footnotes are an integral part of the financial statements.

Manna Capital Management
STATEMENT OF RETAINED EARNINGS

| | 12 Months Ended December 31, 2013 | |
|--|--|------------------------------|
| Beginning of Period | \$ | 87,099.00 |
| Plus: Net Income | \$ | 30,266.81 |
| Plus: Prior Period Adjustment | \$ | 206.41 |
| Less: Dividends Paid | | <u>0.00</u> |
| RETAINED EARNINGS END OF PERIOD | \$ | <u>117,572.22</u> |

The footnotes are an integral part of the financial statements.

Manna Capital Management
STATEMENT OF CASH FLOWS
For the 12 months Ended December 31, 2013

2013

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|--|-------------------|
| Net Income (Loss) | \$ 30,266.81 |
| Adjustments to reconcile Net Income (Loss) to net Cash provided by (used in) operating activities: | |
| Prior Period Adjustment | 206.86 |
| Depreciation and Amortization | 1,482.84 |
| Losses (Gains) on sales of Fixed Assets | 0.00 |
| Decrease (Increase) in Operating Assets: | |
| Accounts Receivable | 77,436.14 |
| Other | (38.70) |
| Increase (Decrease) in Operating Liabilities: | |
| Accounts Payable | 122,809.47 |
| Accrued Liabilities | 0.00 |
| Total Adjustments | <u>201,896.61</u> |
| Net Cash Provided By (Used in) Operating Activities | 232,163.42 |

CASH FLOWS FROM INVESTING ACTIVITIES

| | |
|--|-------------|
| Proceeds From Sale of Fixed Assets | <u>0.00</u> |
| Net Cash Provided By (Used In) Investing Activities | 0.00 |

CASH FLOWS FROM FINANCING ACTIVITIES

| | |
|--|--------------------|
| Proceeds From Sale of Stock | 0.00 |
| Treasury Stock | <u>0.00</u> |
| Net Cash Provided By (Used In) Financing Activities | <u>0.00</u> |

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

232,163.42

CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD

100,718.00

CASH AND CASH EQUIVALENTS AT END OF PERIOD

\$ 332,881.42

The footnotes are an integral part of the financial statements.

MANNA CAPITAL MANAGEMENT
STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2013

| | Common Stock | | Paid-in Capital | | Treasury Stock | | Retained Earnings | Total Stockholder's Equity |
|------------------------------|-----------------|------------------|-----------------|-------------------|----------------|-------------|-------------------|----------------------------|
| | Shares | Amount | Shares | Amount | Shares | Amount | Amount | Amount |
| Balance at January 1, 2013 | 1,000 | \$ 26,887 | 1,000 | \$ 106,946 | - | \$ - | \$ 87,099 | \$ 220,932 |
| Net income | - | - | - | - | - | - | 30,267 | 30,267 |
| Capital Transactions | - | - | - | - | - | - | - | - |
| Prior Period Adjustments | - | - | - | - | - | - | 206 | 206 |
| Balance at December 31, 2013 | <u>\$ 1,000</u> | <u>\$ 26,887</u> | <u>\$ 1,000</u> | <u>\$ 106,946</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 117,572</u> | <u>\$ 251,405</u> |

The footnotes are an integral part of the financial statements.

MANNA CAPITAL MANAGEMENT
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

NOTE A – SUMMARY OF ACCOUNTING POLICIES

Accounting principles followed by the Company and the methods of applying those principles which materially affect the determination of financial position, results of operation and cash flows are summarized below:

Organization

Manna Financial Services Corporation, (the "Company"), is a fully disclosed broker. It does not clear any transactions or carry customers' accounts. Its primary sources of income are commissions received from transactions made through other dealers and fees collected as consultants and advisory under the Registered Investment Advisory Act. Manna Financial Services Corporation is a wholly owned subsidiary of Manna Equities, Inc. There are no significant related company transactions. Manna Financial Services Corporation is a member of the Financial Industry Regulatory Authority, Inc. (FINRA)

Description of Business

The Company, located in Falls Church, VA, is a broker and dealer in securities registered with the Securities and Exchange Commission ("SEC") and is a member of FINRA. The Company operates under SEC Rule 15c3-3(k)(2)(ii), which provides that all funds and securities belonging to the Company's customers are held by a clearing broker-dealer.

Basis of Accounting

The financial statements of the Company have been prepared on the accrual basis. The principal source of income is from commission on security transactions. Income is earned when the trade has been consummated. Related commission paid to register representative is recorded as an expense. Other costs of operations are expensed in the month to which the costs are incurred.

Cash and Cash Equivalents

For purpose of reporting cash flows, the Company considers all highly liquid investments a maturity of three month or less to be cash equivalents.

Receivable from Clearing Organization

Receivable from clearing organizations represents commissions on customer trades, and is recorded on a trade-date basis. All accounts receivable are generally collected within 30 days. However, the Company provides an allowance for doubtful accounts that is based upon a review of outstanding receivables, historical collection information, and existing economic conditions. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. Management believes all significant receivables are collectible and, therefore no valuation allowance has been established at December 31, 2013.

See accountant's audit report

MANNA CAPITAL MANAGEMENT
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Revenue Recognition

Commission revenues are recorded by the Company on the settlement date reported by the clearing firm through submitted commission statements.

Depreciation

Furniture and fixtures are stated at cost less accumulative depreciation. Depreciation is computed using various methods over the estimates useful lives of five to seven years. Depreciation expense is \$1,482.84 for the year ended December 31, 2013.

Income taxes

The Company files a consolidated tax return with the parent company. Taxes are computed on an individual company basis and payments consolidated when filed with the appropriate tax authorities.

The Company complies with Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 740, Income Taxes which requires an asset and liability approach to financial accounting and reporting for income taxes. Deferred income tax assets and liabilities are computed for differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts on the future .based on the enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce the deferred income tax assets to the amount expected to be realized.

ASC 740 provides guidance for how uncertain tax positions should be recognized, measured, presented and disclosed on the financial statements. ASC 740 requires the evaluation of tax positions taken or expected to be taken in the course of preparing the Company's tax returns to determine whether the tax position are "more-likely-than-not" of being sustained by the applicable tax authority. Tax positions not deemed to meet the more-likely-than-not threshold would be recorded as tax benefit or expense in the current year.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements. Such estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could vary from the estimates that were used.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

See accountant's audit report

MANNA CAPITAL MANAGEMENT
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Fair Value of Financial Instruments

Financial instruments that are subject to fair value disclosure requirements are carried in the financial statements at amount that approximate fair value and include cash and cash equivalents. Fair values are based on quoted market prices and assumptions concerning the amount and timing of estimated future cash flows and assumed discount rates reflecting varying degrees of perceived risk.

Comprehensive Income

Statement of Financial Accounting Standards (SFAS) No. 130, Reporting Comprehensive Income, establishes requirements for disclosure of Comprehensive Income that includes certain items previously not included in the statement of income, including unrealized gains and losses on available-for-sales securities and foreign currency translation adjustment among others. During the year ended December 31, 2013, the Company did not have any components of Comprehensive Income to report.

Concentrations or Credit Risk

Financial instrument that potential subject the Company to concentrations of credit risk consist of the receivable from clearing organization and cash and cash equivalents. The Company grants credit terms in the normal course of business to its clearing brokers for payment of commissions for customer trades. As part of its ongoing procedures, the Company monitors the credit worthiness of its clearing broker.

The Company maintains cash in bank deposit accounts that, at times, may exceed federally insured limits. The Company has not experiences any losses in such accounts. Management believes the Company is not exposed to any significant risk related to cash.

NOTE B – NET CAPITAL REQUIREMENTS

The Company is subject to the Securities Commissions Rule 15c-3 (Net Capital Rule), which requires the maintenance of minimum net capital and that the ratio of aggregate indebtedness, both as defined not to exceed 15 to 1. The Company's net capital was \$162,633 as of December 31, 2013, which was \$157,633 in excess of the required minimum net capital of \$5,000. The Company's net capital ratio of aggregate indebtedness to net capital was .08 to 1 as of December 31, 2013.

Pursuant to the net capital provisions of Rule 15c3-3 of the Securities and Exchange Act of 1934, the Company is required to maintain a minimum net capital, as defined under such provisions. Net capital and the related net capital ratio may fluctuate on a daily basis.

There were no material inadequacies in the amount reported as Net Capital in the audited Computation of Net Capital and the broker-dealer's corresponding Part IIA of the FOCUS report required under Rule 15c3-1.

See accountant's audit report

**MANNA CAPITAL MANAGEMENT
NOTES TO FINANCIAL STATEMENTS
December 31, 2013**

NOTE C – POSSESSION OR CONTROL REQUIREMENTS

The Company does not have any possession or control of customer's funds or securities. There were no material inadequacies in the procedures followed in adhering to the exemptive provisions of SEC Rule 15c-3-3(k)(2)(ii) by promptly transmitting all customer funds or securities to the clearing broker who carries the customer accounts.

NOTE D– OTHER COMMITMENTS AND CONTINGENCIES

Included in the Company's clearing agreement with its clearing broker-dealer is an indemnification clause. This clause relates to instances where the Company's customers fail to settle security transactions. In the event this occurs, the Company will indemnify the clearing broker-dealer to the extent of the net loss on the unsettled trade. At December 31, 2013, management of the Company had not been notified by the clearing broker-dealer, nor were they otherwise aware of any potential losses relating to this indemnification.

NOTE E – PROPERTY, EQUIPMENT AND LEASEHOLD IMPROVEMENTS

Property, equipment and leasehold improvements are stated at cost less accumulated depreciation. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation is calculated on the double declining method. The following is a summary of property, equipment and leasehold improvements:

| | Estimated Useful Life | | |
|---------------------------------|-----------------------|----|-----------------|
| Equipment | 5 years | \$ | 16,792 |
| Furniture and Fixtures | 3 – 7 years | | 77,850 |
| Less – accumulated depreciation | | | <u>(90,934)</u> |
| Total | | \$ | 3,708 |

Depreciation expense was \$1,482.84 for the year December 31, 2013 and is included in the operating expenses in the accompanying statement of income.

NOTE F – ADVERTISING AND PROMOTION

The advertising expense for the year was \$53,238.51; the entire amount was expensed as incurred.

NOTE G – MARKETABLE SECURITIES

Securities the Company has positive intent and ability to hold to maturity are classified as held-to-maturity securities and are recorded at amortized costs in investments.

MANNA CAPITAL MANAGEMENT
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

NOTE H - SUBSEQUENT EVENT

The Company has evaluated events subsequent to the balance sheet date for items requiring recording or disclosure in the financial statements. The evaluation was performed through February 11, 2014, which is the date the financial statement were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements.

See accountant's audit report

Supplementary Information

Supplementary
Pursuant to rule 17a-5 of the
Securities and Exchange Act of 1934
As of and for the Year Ended December 31, 2013

See accountant's audit report

Manna Capital Management
Supplemental Schedules Required by Rule 17a-5
As of and for the year ended December 31, 2013

Computation of Net Capital

| | | |
|-----------------------------|-----------------|--------------------|
| Total Stockholder's equity: | | \$ 251,405.00 |
| Nonallowable assets: | | |
| Property and equipment | 0.00 | |
| Accounts receivable – other | <u>0.00</u> | <u>(0.00)</u> |
| Other Charges | 22,583.00 | |
| Haircuts | 45,164.41 | |
| Undue Concentration | <u>6,090.27</u> | <u>(73,837.68)</u> |
| Net allowable capital | | \$ 177,567.32 |

Computation of Basic Net Capital Requirement

| | |
|--|----------------------|
| Minimum net capital required as a percentage of aggregate indebtedness | \$ <u>9,285.24</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>242,697.00</u> |

Computation of Aggregate Indebtedness

| | |
|---|----------------------|
| Total Aggregate Indebtedness | \$ <u>139,209.00</u> |
| Percentage of aggregate indebtedness to net capital | <u>78.40%</u> |

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

| | |
|--|-------------------|
| Computation of Net Capital reported on FOCUS IIA as of December 31, 2013 | \$ 162,633.00 |
| Adjustments: | |
| Change in Equity (Adjustments) | 14,904.32 |
| Change in Non-Allowable Assets | (0.00) |
| Change in Haircuts | 0.00 |
| Change in Undue Concentration | <u>0.00</u> |
| NCC per Audit | <u>177,567.32</u> |
| Reconciled Difference | \$ <u>(0.00)</u> |

**Manna Capital Management
Supplemental Schedules Required by Rule 17a-5
As of and for the year ended December 31, 2013**

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 name of the clearing firm is Southwest Securities.

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

| | |
|---|-------------|
| Balance of such claims at January 1, 2013 | \$ - |
| Additions | - |
| Reductions | - |
| Balance of such claims at December 31, 2013 | <u>\$ -</u> |

REPORT ON INTERNAL CONTROL

For the year ended December 31, 2013

See accountant's audit report

Edward Richardson, Jr., CPA
15565 Northland Suite 508 West
Southfield, MI. 48075

February 11, 2014

Board of Directors
Manna Capital Management
6521 Arlington Boulevard,
Suite 502
Falls Church, VA 22042

In planning and performing my audit of the financial statements and supplemental schedules of Manna Capital Management for the year ended December 31, 2013, I considered its internal control, in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements, and not to provide assurance on internal control.

Also, as required by rule 17a-5(g)(1) of the Securities and Exchange Commission (SEC), I have made a study of the practices and procedures followed by the company, including tests of such practices and procedures that I considered relevant to the objective stated in rule 17a-5(g) in making the periodic computations of aggregate indebtedness and net capital under rule 17a-3(a)(11) and for determining compliance with the exemptive provisions of rule 15c3-3. Because the Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, I did not review the practices and procedures followed by the Company in any of the following:

1. Making quarterly securities examinations, counts, verifications, and comparisons.
2. Recordation of differences required by rule 17a-13.
3. Complying with the requirements for prompt payment for securities under Section 8 of Federal Reserve Regulation T of the Board of Governors of the Federal Reserve System.

The management of the Company is responsible for establishing and maintaining internal control, and the practices and procedures referred to the preceding paragraphs. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls, and of the practices and procedures referred to in the preceding paragraphs and to assess whether those practices and procedures can be expected to achieve the SEC's above mentioned objectives. Two of the objectives of internal control and the practices and procedures are to provide management with reasonable, but not absolute assurance, that assets for which the Company has responsibility are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States. Rule 17a-5(g) lists additional objectives of the practices and procedures listed in the preceding paragraphs.

Because of inherent limitations in internal control or the practices and procedures referred to above, errors or fraud may occur and not be detected. Also, projection or any evaluation of them

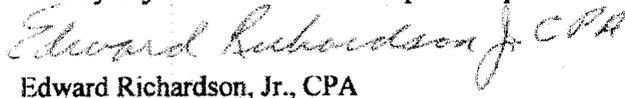
See accountant's audit report

to future periods is subject to the risk that they may become inadequate because of changes in conditions or that the effectiveness of their design and operation may deteriorate. My consideration of internal control would not necessarily disclose all matters in internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control components does not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, I noted the following condition that I consider to be a material weakness as defined above.

Only one person is responsible for all accounting and reporting functions. Accordingly, there is no segregation of duties. Due to the size of the Company, management does not feel it is cost-effective to change this condition.

I understand that practices and procedures that accomplish the objectives referred to in the preceding paragraphs of this report are considered by the SEC to be adequate for its purposes in accordance with the Securities and Exchange Act of 1934 and related regulations, and that practices and procedures that do not accomplish such objectives in all material respects indicate a material inadequacy for such purposes. Based on this understanding and my study, I believe that the Company's practices and procedures were adequate at December 31, 2013, to meet the SEC's objectives.

This report is intended solely for the information and use of management, the SEC and the regulatory agencies that rely on rule 17a-5(g) under the Securities and Exchange Act of 1934 in their regulation of registered brokers and dealers, and is not intended to be, and should not be, used by anyone other than these specified parties.

Edward Richardson, Jr., CPA

REPORT ON SIPC ASSESSMENT RECONCILIATION

For the year ended December 31, 2013

Edward Richardson Jr., CPA
15565 Northland Drive
Suite 508 West
Southfield, MI 48075

Board of Directors
Manna Capital Management
6521 Arlington Boulevard, Suite 502
Falls Church, VA 22042

In accordance with Rule 17a-5©(4) under the Securities Exchange Act of 1934, we have performed the procedures enumerated below with respect to the accompanying Schedule of Assessment and Payments [Transitional Assessment Reconciliation (Form SIPC-7) to the Securities Investor Protection Corporation (SIPC) for the period January 1, 2013 to December 31, 2013, which were agreed to by Manna Capital Management and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc. and the SIPC, solely to assist you and other specified parties in evaluating Manna Capital Management compliance with the applicable instructions of the Transitional Assessment Reconciliation (Form SIPC-7). Manna Capital Management's management is responsible for Manna Capital Management compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures were performed and our findings are as follows:

1. Compared the listed assessment payments represented on Form SIPC-7 with the respective cash disbursements record entries, including check amounts of \$6,500.69
2. Compared audited Total Revenue for the period of January 01, 2013 through the December 31, 2013 (fiscal year-end) with the amounts reported on Form SIPC-7 for the same period noting no reportable reconciliation differences.
3. Compared any adjustments reported Form SIPC-7 with supporting schedules and work papers, to the extent such exists, noting no differences.
4. Proved the arithmetical accuracy of the calculations reflected on Form SIPC-7 noting no differences.
5. If applicable, compared the amount of any overpayment applied to the current assessment with the Form SIPC-7 on which it was originally computed. According to our findings, Manna Capital Management had no reportable differences.

I was not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

Edward Richardson Jr. CPA

February 11, 2014