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PART III

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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	1/01/2015	AND ENDING	12/31/2015
	MM/DD/YY		MM/DD/YY
A. RE	GISTRANT IDENTIF	ICATION	
NAME OF BROKER-DEALER: ODDO NEV	V YORK CORPORATION		OFFICIAL USE ONLY
ADDRESS OF PRINCIPAL PLACE OF BUSIN	NESS: (Do not use P.O. Box N	lo.)	FIRM I.D. NO.
150 EAST 52 ND STREET, 9 TH FLOOR			FIRM I.D. NO.
	(No. and Street)		_
NEW YORK	NY		10022
(City)	(State)		(Zip Code)
NAME AND TELEPHONE NUMBER OF PER	SON TO CONTACT IN REC	GARD TO THIS REPOR	T
PHILIPPE BOUCLAINVILLE			(212) 481-4002
			(Area Code - Telephone Number)
B. AC	COUNTANT IDENTIF	ICATION	
INDEPENDENT PUBLIC ACCOUNTANT wh	ose opinion is contained in thi	s Report*	
FULVIO & ASSOCIATES, LLP	ATTN: JOHN FULVIO	, CPA	
(Na	me – if individual, state last, first, mi	ddle name)	
5 WEST 37 TH STREET, 4 TH FLOOR	NEW YORK	NY	10018
(Address)	(City)	(State)	(Zip Code)
CHECK ONE:			
Certified Public AccountantsPublic Accountant			
☐ Accountant not resident in United	l States or any of its possessio	ns.	
	FOR OFFICIAL USE ONL	Y	

*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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SEC 1410 (06-02)

OATH OR AFFIRMATION

I		PHILIPPE BOUCLAINVILLE	, swear (or affirm) that, to the best of
my	knov	owledge and belief the accompanying financial statement and su ODDO NEW YORK CORPORATION	apporting schedules pertaining to the firm of
of	Dec	ecember 31, , 2015 , are	true and correct. I further swear (or affirm) that
_		the company nor any partner, proprietor, principal officer or di	
		ied solely as that of a customer, except as follows:	
		, , , , , , , , , , , , , , , , , , , ,	
No	Exce	ceptions	
		A STATE OF THE STA	
			' Sull
			Signature
			<u> </u>
	/	//// / / / / · · · · · · · · · · · · ·	CEO & PRESIDENT
		CLAUDIA TAY	CLOR Title
	//	NOTARY PUBLIC, State No. 01TA5068	e of New York
	<u> </u>	Qualified in Kings	County
		Notary Public Commission Expires 10	1281_2018
Thi	s ren	eport ** contains (check all applicable boxes):	
×	•) Facing Page.	
×) Statement of Financial Condition.	
		Statement of Income (Loss).	
) Statement of Changes in Financial Condition.	
) Statement of Changes in Stockholders' Equity or Partners' or	Sole Proprietors' Capital.
		Statement of Changes in Liabilities Subordinated to Claims of	
		() Computation of Net Capital.	-
		Computation for Determination of Reserve Requirements Pu	rsuant to Rule 15c3-3.
		Information Relating to the Possession or Control Requireme	
$\overline{\Box}$	(i)	A Reconciliation, including appropriate explanation of the Co	omputation of Net Capital Under Rule 15c3-1 and the
	0)	Computation for Determination of the Reserve Requirements	Under Exhibit A of Rule 15c3-3.
	(k)	A Reconciliation between the audited and unaudited Stateme	
_	(11)	consolidation.	
×	(I)) An Oath or Affirmation.	
	` '	n) A copy of the SIPC Supplemental Report.	
$\vec{\Box}$		A report describing any material inadequacies found to exist	or found to have existed since the date of the previous audit.
) 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).

JOHN FULVIO, CPA SUSAN E. VAN VELSON, CPA KENNETH S. WERNER, CPA ANTHONY CHRYSIKOS, CPA

FULVIO & ASSOCIATES, L.L.P.

Certified Public Accountants

New York Office: 5 West 37th Street, 4th Floor New York, New York 10018 TEL: 212-490-3113 FAX: 212-575-5159 www.fulviollp.com Connecticut Office: 95B Rowayton Avenue Rowayton, CT 06853 TEL: 203-857-4400 FAX: 203-857-0280

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholder of ODDO New York Corporation:

We have audited the accompanying statement of financial condition of ODDO New York Corporation (the "Company") as of December 31, 2015, and the related notes to the financial statements. This financial statement is the responsibility of the Company's management. Our responsibility is to express an opinion on this financial statement based on our audit.

Auditor's Responsibility

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of financial condition is free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in this financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of this financial statement. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of ODDO New York Corporation as of December 31, 2015 in conformity with accounting principles generally accepted in the United States of America.

New York, New York/

February 25, 2016

ODDO NEW YORK CORPORATION STATEMENT OF FINANCIAL CONDITION DECEMBER 31, 2015

ASSETS

Cash and cash equivalents Certificate of deposit Due from parent Fail to deliver Equipment and leasehold improvements, (net of accumulated depreciation and amortization of \$699,940) Deferred tax asset	11,295,589 250,000 1,645,965 706,073 165,811 401,182 151,334
Security deposit Other assets	74,292
TOTAL ASSETS <u>LIABILITIES AND STOCKHOLDER'S EQUITY</u>	\$ 14,690,246
Liabilities:	
Accounts payable Taxes payable Accrued expenses and other liabilities Deferred rent payable Accounts payable - customer	\$ 71,875 103,157 1,959,235 71,444 706,073
Total liabilities Stockholder's equity:	 2,911,784
Common stock, no par value, 200 shares authorized, 1 share issued and outstanding	
Additional paid-in capital	2,749,911
Retained earnings	 9,028,551
Total stockholder's equity	 11,778,462
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	\$ 14,690,246

The accompanying notes are an integral part of this financial statement.

NOTE 1. ORGANIZATION AND BUSINESS

ODDO New York Corporation (the "Company") is a broker-dealer in securities registered with the Securities and Exchange Commission and is a member of the Financial Industry Regulatory Authority, Inc. The Company engages primarily in brokerage and investment advisory services with respect to European securities. The Company is a wholly owned subsidiary of ODDO & Cie (the "Parent").

The Company acts as an agent for customers in the purchase and sale primarily of foreign securities. The Company executes and clears all of these trades through the Parent. These trades are settled on a delivery versus payment basis.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The Company records all securities transactions on a trade-date basis. The Parent pays the Company a fee equivalent to the expenses incurred plus ten percent.

Depreciation is provided on a straight-line basis using estimated useful lives of the related assets. Leasehold improvements are amortized over the lesser of the economic useful life of the improvement or the term of the lease.

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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3. REGULATORY REQUIREMENTS

The Company is subject to the Securities and Exchange Commission ("SEC") Uniform Net Capital rule (SEC Rule 15c3-1). The Company has elected the alternative standard, which requires the maintenance of \$250,000 in minimum net capital.

NOTE 3. REGULATORY REQUIREMENTS (continued)

At December 31, 2015, the Company had net capital (as defined) of \$9,089,878 which was \$8,839,878 in excess of the required minimum net capital of \$250,000.

The Company operates as an introducing broker by clearing all transactions with and for customers through the Parent and a U.S. introducing broker and claims exemption under section (k)(2)(i) of Rule 15c3-3.

NOTE 4. INCOME TAXES

Significant components of the income tax expense are as follows:

Current Tax	Amount
FED	\$ 629,160
NYS	183,517
NYC	199,699
Total Current Tax	1,012,376
Deferred tax	
FED	5,287
NYS	(1,032)
NYC	1,535
Total Deferred Tax	5,790
Total Taxes	\$1,018,166

The statutory rate differs from the effective rate primarily due to the effects of state and local taxes.

The deferred tax asset primarily represents the difference between the accrual and cash basis of reporting and differences between book and tax depreciation.

NOTE 5. EQUIPMENT AND LEASEHOLD IMPROVEMENTS

The Company had the following equipment, leasehold improvements and related accumulated depreciation and amortization at December 31, 2015:

	Cost
Leasehold improvements	\$ 205,400
Office equipment	612,233
Software	48,118
Less: accumulated depreciation and amortization	(699,940)
Net equipment and leasehold improvements	\$ 165,811

Depreciation expense for the year ended December 31, 2015 was \$38,681.

NOTE 6. COMMITMENTS AND CONTINGENCIES

The company leases office space under a non-cancelable operating lease. The lease, which was to expire in June 2015, was extended until May 2022. The following is a schedule of future minimum lease payments:

Year Ending		
December 31	 Amount	
2016	\$ 263,792	
2017	270,386	
2018	277,146	
2019	284,075	
2020-2022	715,266	
	\$ 1,810,665	

Rent expense for the year ended December 31, 2015 under this lease was \$254,268.

NOTE 6. COMMITMENTS AND CONTINGENCIES (continued)

The Company had no underwriting commitments, no contingent liabilities and had not been named as defendant in any lawsuit at December 31, 2015 or during the year then ended.

NOTE 7. FINANCIAL INSTRUMENTS WITH OFF-BALANCE SHEET RISK

The Company is engaged in various brokerage activities whose counterparties are primarily institutions. In the normal course of business, the Company is involved in the execution and settlement of various foreign securities transactions.

The Company has a clearing arrangement with an affiliate, Oddo et Cie, under which Oddo et Cie clears all transactions for the accounts of the Company's customers on an omnibus basis.

In addition, the Company has the right to pursue collection or performance from the counterparties who do not perform under their contractual obligations.

The Company is subject to credit risk should the clearing broker be unable to repay the balance reflected on the statement of financial condition. The carrying value approximates the fair value, as the balance is short-term and interest bearing. The Company monitors the credit standing of the clearing broker.

NOTE 8. RELATED PARTY TRANSACTIONS

The Company is paid a service fee by an affiliate based upon total expenses incurred. For the year ended December 31, 2015 the service fee earned was \$6,413,172.

The Company also pays a support service fee to an affiliate. For the year ended December 31, 2015 the support service fee expenses was \$767,364.

NOTE 9. GUARANTEES

FASB ASC 460, Guarantees, requires the Company to disclose information about its obligations under certain guarantee arrangements. FASB ASC 460 defines guarantees as contracts and indemnification agreements that contingently require a guarantor to make payments to the guaranteed party based on changes in an underlying value (such as an interest or foreign exchange rate, security or commodity price, an index or the occurrence or nonoccurrence of a specified event) related to an asset, liability or equity security of a guaranteed party. This guidance also defines guarantees as contracts that contingently require the guarantor to make payments to the guaranteed party based on another entity's failure to perform under an agreement, as well as indirect guarantees of the indebtedness of others.

The Company has issued no guarantees at December 31, 2015 or during the year then ended.

NOTE 10. SUBSEQUENT EVENTS

Subsequent events have been evaluated by management and no events have been identified which require disclosure.

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ODDO NEW YORK CORPORATION

STATEMENT OF FINANCIAL CONDITION

DECEMBER 31, 2015