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

SEC
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Section
FEB 29 2016

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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 11/24/2014 AND ENDING 12/31/2015
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Methuselah Capital LLC
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)
800 Third Avenue, 39th Floor

OFFICIAL USE ONLY
FIRM I.D. NO.

New York NY 10022
(City) (State) (Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
John Chachas 212-444-8954
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Citrin Cooperman
(Name - if individual, state last, first, middle name)
290 West Mount Pleasant Avenue Livingston NJ 07039
(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)

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AMB

OATH OR AFFIRMATION

I, John Chachas, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Methuselah Capital LLC, as of December 31, 2015, 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:

[Signature]
Signature
Chief Executive Officer
Title

[Signature]
Notary Public

AMY F. MCGRAIME
Notary Public, State of New York
No. 01MC4906321
Qualified in New York County
Commission Expires 9/28/17

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).

Report Pursuant to Rule 17a-5(d) and Report of Independent Registered
Public Accounting Firm

METHUSELAH CAPITAL LLC

DECEMBER 31, 2015

METHUSELAH CAPITAL LLC
DECEMBER 31, 2015

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CITRIN COOPERMAN

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members
Methuselah Capital LLC

We have audited the accompanying statement of financial condition of Methuselah Capital LLC (the "Company") as of December 31, 2015, that is filed pursuant to Rule 17a-5 under the Securities Exchange Act of 1934, and the related notes to the financial statement. Methuselah Capital LLC's management is responsible for this financial statement. Our responsibility is to express an opinion on this financial statement based on our audit.

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 of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of financial position, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement of financial position presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the statement of financial condition referred to above presents fairly, in all material respects, the financial position of Methuselah Capital LLC as of December 31, 2015, in accordance with accounting principles generally accepted in the United States of America.


CERTIFIED PUBLIC ACCOUNTANTS

Livingston, New Jersey
February 17, 2016

METHUSELAH CAPITAL LLC
Statement of Financial Condition
DECEMBER 31, 2015

<i>Assets</i>	
Cash	\$ 28,851
Prepaid expenses	<u>1,916</u>
<i>Total assets</i>	<u>\$ 30,767</u>
<i>Liabilities and Members' Equity</i>	
Accounts payable and accrued expenses	\$ 1,500
Members' equity	<u>29,267</u>
<i>Total liabilities and members' equity</i>	<u>\$ 30,767</u>

See Accompanying Notes to Statement of Financial Condition.

METHUSELAH CAPITAL LLC
Notes to Statement of Financial Condition
DECEMBER 31, 2015

1. Business and Summary of Significant Accounting Policies

Business

Methuselah Capital, LLC (the "Company") is a Limited Liability Company formed on June 27, 2013. Effective November 24, 2014, the Company became registered with the Securities and Exchange Commission ("SEC") as a securities broker-dealer and received approval from and became a member of the Financial Industry Regulatory Authority ("FINRA").

As a limited liability company, the members' are not liable for the debts, obligations, or liabilities of the Company, whether arising in contract, tort or otherwise, unless the member(s) has signed a specific guarantee.

Basis of Presentation

The Company's Statement of Financial Condition has been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Revenue

Private placement transaction and service fee revenue includes fees from debt offerings and debt advisory in which the Company acts as a placement agent or advisor, respectively. Private placement transaction fee revenue is recorded upon completion of the transactions per the term of the agreements. Private placement service fee revenue is recorded when services are provided per the terms of the agreements.

Income Taxes

As a limited liability company, the Company is treated as a partnership for Federal and state income tax reporting purposes. Accordingly, no provision has been made for income taxes in the accompanying financial statements, since all items of income or loss are required to be reported on the income tax return of the members, who are responsible for any taxes thereon.

The Company is subject to New York City Unincorporated Business Tax. Since the Company did not have taxable income in 2015, no provision for the UBT was required.

METHUSELAH CAPITAL LLC
Notes to Financial Statement
DECEMBER 31, 2015

Income Taxes (continued)

The Company recognizes and measures its unrecognized tax benefits in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*. Under that guidance, the Company assesses the likelihood, based on their technical merit, the tax positions will be sustained upon examination based on the facts, circumstances and information available at the end of each reporting period. The measurement of unrecognized tax benefits is adjusted when new information is available, or when an event occurs that requires a change. At December 31, 2015, management has determined that the Company has no uncertain tax positions that would require financial statement recognition or disclosure. The Company files income tax returns in the U.S. federal jurisdiction and state and city of New York. The Company remains subject to tax examinations by all taxing authorities for all years in which its tax returns were required.

Use of Estimates

The process of preparing the statement of financial condition in conformity with US GAAP requires the use of estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.

2. Indemnification

The Company enters into contracts that contain a variety of indemnifications for which the maximum exposure is unknown but for which management expects the risk of loss, if any, to be remote. The Company has no current claims or losses pursuant such contracts.

3. Net Capital Requirements

The Company is subject to the SEC's Uniform Net Capital Rule (SEC 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, not exceed 15 to 1. At December 31, 2015, the Company had net capital of \$27,351 which exceeded the Company's minimum net capital requirement of \$5,000. The Company's percentage of aggregate indebtedness to net capital was 5.48% at December 31, 2015. The Company claims an exemption from Rule 15c3-3 pursuant to Rule 15c3-3(k)(2)(i) and therefore is not subject to the reserve requirements of Rule 15c3-3.

METHUSELAH CAPITAL LLC
Notes to Financial Statement
DECEMBER 31, 2015

4. Related-Party Transactions

The Company had entered into an expense sharing agreement with one of its members, Methuselah Management Corp (the "Member"). Certain employees of the Member provide services to the Company. Effective September 29, 2014, Company has agreed to pay all operating costs attributable to the activities of the Company, including office rent, utilities, information technology infrastructure, printing fees, and telephone fees. The agreement provides for the Company to reimburse the Member per month for operating expenses and a pro-rata share of the salary for the employees shared by the Member and the Company.

Expenses under the expense sharing agreement were \$4,747 for the period beginning November 24, 2014 (Date of FINRA Approval) through December 31, 2015 and are recorded as general and administrative expenses and compensation as applicable.

5. Continuing Operations

The affiliate, Methuselah Management Corp, has committed to provide capital to support the Company's continuing operations as needed.

6. Subsequent Events

Management of the Company has evaluated events and transactions that have occurred since December 31, 2015, and determined that there are no material events that would require adjustments to or disclosures in the Company's Statement of Financial Condition.



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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Members
Methuselah Capital LLC

We have reviewed management's statements, included in the accompanying Exemption Report, in which (1) Methuselah Capital LLC identified the following provisions of 17 C.F.R. §15c3-3(k) under which Methuselah Capital LLC claimed an exemption from 17 C.F.R. §240.15c3-3: ([15c3-3(k)(2)(ii)]) (the "exemption provisions") and (2) Methuselah Capital LLC stated that Methuselah Capital LLC met the identified exemption provisions throughout the most recent fiscal year without exception. Methuselah Capital LLC's management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Methuselah Capital LLC's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(ii) of Rule 15c3-3 under the Securities Exchange Act of 1934.


CERTIFIED PUBLIC ACCOUNTANTS

Livingston, New Jersey
February 17, 2016