## WATERSIDE CAPITAL CORP Form NSAR-U

February 28, 2014

# FORM N-SAR SEMI-ANNUAL REPORT FOR REGISTERED INVESTMENT COMPANIES

FOR REGISTERED INVESTMENT COMPANIES
Report for six month period ending: 12/31/13(a)
or fiscal year ending: / / (b)
Is this a transition report? ( $Y/N$ ) $N$
Is this an amendment to a previous filing? (Y/N) N $$
Those items or sub-items with a box $"[X]"$ after the item number should be completed only if the answer has changed from the previous filing on this form.
<ol> <li>A. Registrant Name: Waterside Capital Corporation</li> <li>B. File Number: 811-8387</li> <li>C. Telephone Number: 757-672-2778</li> </ol>
<pre>2. A. Street: 2505 Cheyne Walk B. City: Virginia Beach</pre>
3. Is this the first filing on this form by Registrant? (Y/N) N
4. Is this the last filing on this form by Registrant? (Y/N) N
5. Is Registrant a small business investment company (SBIC)? (Y/N) Y [If answer is "Y" (Yes), complete only items 89 through 110.]
6. Is Registrant a unit investment trust (UIT)? (Y/N) N [If answer is "Y" (Yes) complete only items 111 through 132.]
7. A. Is Registrant a series or multiple portfolio company? (Y/N) N [If answer is "N" (No), go to item 8.]
B. How many separate series or portfolios did Registrant have at the end of the period?
01
If filing more than one Page 37, "X" box: [_]
For period ending 12/31/13 File number 811-8387
SMALL BUSINESS INVESTMENT COMPANIES
INVESTMENT ADVISER
89. A. [X] Adviser Name (If any):

B. [X] File Number: 801-

	С.	[X]	City:	State:	Zip Code:	Zip Ext.:
		[X]	Foreign Country:		_ Foreign Postal Co	de:
89.	Α.	[X]	Adviser Name (If a	any):		
	В.	[X]	File Number: 801-			
	С.	[X]	City:	State:	Zip Code:	Zip Ext.:
		[X]	Foreign Country:		_ Foreign Postal Co	de:
TRAN	SFER	AGE	NT			
90.	Α.	[X]	Transfer Agent Nam	me (If any):		
	В.	[X]	File Number:			
	С.	[X]	City:	State:	Zip Code:	Zip Ext.:
		[X]	Foreign Country:		_ Foreign Postal Co	de:
90.	Α.	[X]	Transfer Agent Nam	me (If any):		
	В.	[X]	File Number:			
	С.	[X]	City:	State:	Zip Code:	Zip Ext.:
		[X]	Foreign Country:		_ Foreign Postal Co	de:
INDE	PEND	ENT :	PUBLIC ACCOUNTANT			
91.	Α.	[X]	Accountant Name:_			
	В.	[X]	City:	State:	Zip Code:	Zip Ext.:
	С.	[X]	Foreign Country:		_ Foreign Postal Co	de:
91.	Α.	[X]	Accountant Name:_			
	В.	[X]	City:	State:	Zip Code:	Zip Ext.:
	С.	[X]	Foreign Country:		_ Foreign Postal Co	de:
				37		
						more than one
_		,	10/01/10		Page 38,	"X" box: [_]
	_		nding 12/31/13 811-8387			
a						
	ODIA		~			
92.	Α.		Custodian:			
	В.				Zip Code:	
	C	1 7 1	Forgian Country.		Foreign Postal Co	do •

D. [X] Mark one of the following with an "X":

TYPE OF CUSTODY

Sec.	Bank . 17(f		Member Nat'l Sec. Exchg. Rule 17f-1	Self	Foreign Custodian Rule I7f-5	Insurance Co. Sponsor Rule 26a-2	Other	
	NOTE: If self-custody, give name of safekeeping depository and location assets in sub-items 92A and 92B.							
	Ε.	[X]	registrant's	securities i	an maintain so n a central de t to Rule 17f-	pository or		
93.	[X]			adviser(s) h ies? (Y/N)		clients other th	Y/N nan	
		11110	Jemerre Compari	100: (1/11/			Y/N	
94.	Famil	y of	investment c	ompanies info	rmation:			
	Α.	[X]	Is Registran	_	amily of inves	tment companies	?	
			(1/11/				Y/N	
	В.	[X]	investment c	ompanies in t	he family:			
			compa compa	ny and each p	ortfolio of a	series of a se multiple portfo nit investment	olio	
	С.	[X]	(NOTE: In fi for a unit	ling this for ll investment	m, use this id companies in usts. This des	lentification co the family incl signation is for	uding any	
	D.	[X]	_	_	ned subsidiary	of a business		
							Y/N	
	Ε.	[X]	If "Y" (Yes)	, identify th	e BDC as follo	ws:		
			BDC name:					
			File Numbe	r: 2- or 33-				
				3	8			
						If filing more Page 39, "X" b		
	_		ding 12/31/13 11-8387					

95. Sales, repurchases, and redemptions of Registrant's securities during

the period:

			Security	Number of Shares or Principal Amount of Debt (\$000's omitted)	or Pa (\$000	eration ived aid )'s
			tock:			
			Sales		\$	
	В.	[X]	Repurchases		\$	
			d Stock: Sales		\$	
	D.	[X]	Repurchases and redemptions		\$	
			urities: Sales	\$	\$	
	F.	[X]	Repurchases and redemptions	\$	\$	
96.			es of Registrant registered on a Nan n NASDAQ:	ational Securitie	s Exchar	nge or
			Title of each class of securities		Tick Symb	ool
	А.	[X]				
		[X]				
		[X]				
	· .	[21]	39			
				If filing more		
_	eriod e number		ng 12/31/13 -8387			
FINAN	CIAL I	NFORI	MATION			
97. A	. How	many	y months do the answers to items 9	7 and 98 cover? _	6 M	Months
					cover this (\$00 omit	period red by form 00's ted)
Ι	NCOME					
В	. Net	inte	erest income		\$	240
С	. Net	div	idend income		\$	464

D.	Account maintenance fees	\$	
Ε.	Net other income	\$	
EXF	PENSES		
F.	Gross advisory fees	\$	
G.	Gross administrator(s) fees(Negative answers allowed for 97H through 97S)	\$	
Н.	Salaries and other compensation	\$	93
I.	Shareholder servicing agent fees	\$	
J.	Custodian fees	\$	
к.	Postage	\$	
L.	Printing expenses	\$	
М.	Directors' fees	\$	5
Ν.	Registration fees	\$	
Ο.	Taxes	\$	
Р.	Interest	\$	372
Q.	Bookkeeping fees paid to anyone performing this service	\$	
R.	Auditing fees	\$	21
s.	Legal fees	\$	53
	40		
	If filing mo Page 41, "? riod ending 12/31/13 tmber 811-8387		one [_]
	mber off odd/	For per covered this fo (\$000'	d by orm
	Expenses (Negative answers allowed on this screen for 97T through 97W and 97Z only)	omitte	∍d) 
Т.	Marketing/distribution payments including payments pursuant to a Rule 12b-1 plan	\$	
U.	Amortization of organization expenses	\$	
V.	Shareholder meeting expenses	\$	
₩.	Other expenses	\$	52

Х.	Total expenses	\$ 596
Υ.	Expense reimbursements	\$ 
Ζ.	Net investment income	\$ 108
AA.	Realized capital gains	\$ 14
BB.	Realized capital losses	\$ 
CC.	1. Net unrealized appreciation during the period	\$ 
	2. Net unrealized depreciation during the period	\$