See separate instructions.

Part I Reporting Issuer

(including fractional shares deemed received).

1 Issuer's name		2 Issuer's employer identification number (EIN)				
Manning & Napier Fund, Inc	Unconstrained Bond Serie	20-2725774				
3 Name of contact for ad	ditional information 4	Telephone No. of contact	5 Email address of contact			
Manning & Napier Fund Serv	ices	1-800-466-3863	mfservice@manning-napier.com			
6 Number and street (or P.O. box if mail is not delivered to street address) of contact			7 City, town, or post office, state, and ZIP code of contact			
90 Woodcliff Drive		9 Classification and description	Fairport, NY 14450			
8 Date of action						
September 6, 2024		0.864249-for-1 reverse stock split Cla	ss l			
10 CUSIP number 56382P112Class I 11 Serial number(s)		12 Ticker symbol MNCPX Class I	13 Account number(s)			
	N/A		N/A			
Part II Organizati	onal Action Attach	additional statements if needed. See	e back of form for additional questions.			
the action Effective a	at the close of business on	September 6, 2024, the Manning & Napier Fu	e against which shareholders' ownership is measured for and, Inc. Unconstrained Bond Series conducted a 0.864249 share ing on Unconstrained Bond Class I converted into 86.425 shares.			
			y in the hands of a U.S. taxpayer as an adjustment per			
share or as a percent	age of old basis \blacktriangleright The	everse stock split was a non-taxable transacti	ion. Upon the effective date of the reverse stock split,			
each shareholder of Unconstra	ained Bond Series Class I r	eceived 86.425 shares in exchange for every 1	100 shares held. As a result of the reverse stock split, shareholders ock split among the shares held immediately after the transaction			

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates www.waluation.com www.waluation.com"/>www.waluation.com

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For Paperwork Reduction Act Notice, see the separate Instructions.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC Sections 358 and 1012.

18 Can any resulting loss be recognized? ►

Under current law, for U.S. Federal income tax purposes, there will be no U.S. taxable income, gain or loss to U.S. resident shareholders in connection with the reverse stock split.

We caution that this is not tax advice and is provided only as guidance. Investors should consult their tax advisor.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year
See attached

The reportable tax year in which the stock split occurred is 2024.

		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.									
Sign Here	Signa	Signature /s/ Jill Peeper			9/6/2024						
	Print	your name 🕨 Jill Peeper		Title► C	FO						
Paid Preparer		Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN				
Use C						Firm's EIN ►					
	,, <u>,</u>	Firm's address ►				Phone no.					
		o - //									

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054