

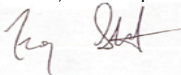


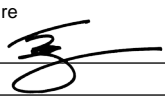
**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
I.R.C. Sections 301, 316, 852.

**18** Can any resulting loss be recognized? ▶ No.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
This organizational action is reportable with respect to calendar year 2023.

**Sign Here**  
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.  
Signature ▶  Date ▶ 01/16/2024  
Print your name ▶ Troy Statczar Title ▶ CFO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TRACEY KEEVAN		01/12/2024		P00625192
	Firm's name ▶ PWC US TAX LLP	Firm's address ▶ 101 SEAPORT BOULEVARD, BOSTON, MA 02210		Firm's EIN ▶ 92-0460586	Phone no. 617-530-5000

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The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholders specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

**[DO NOT INCLUDE THIS PAGE WHEN FILING THE FORM.]**

MANNING & NAPIER FUND, INC. - CREDIT SERIES  
84-4586820  
Attachment to Form 8937  
Distributions reported per share

Security Description	CUSIP	Ticker	Payable Date	Total Distribution	Income Dividends	Short-term Capital Gain	Total Ordinary Dividends	Capital Gains	Tax Exempt Dividends	Liquidation Distribution	Return of Capital
Credit Series Class W	56382R464	MCDWX	01/12/2023	0.00840000	0.00792000	0.00000000	0.00792000	0.00000000	0.00000000	0.00000000	0.00048000
Credit Series Class W	56382R464	MCDWX	02/13/2023	0.02800000	0.02640000	0.00000000	0.02640000	0.00000000	0.00000000	0.00000000	0.00160000
Credit Series Class W	56382R464	MCDWX	03/13/2023	0.02810000	0.02649400	0.00000000	0.02649400	0.00000000	0.00000000	0.00000000	0.00160600
Credit Series Class W	56382R464	MCDWX	04/13/2023	0.03310000	0.03120800	0.00000000	0.03120800	0.00000000	0.00000000	0.00000000	0.00189200
Credit Series Class W	56382R464	MCDWX	05/11/2023	0.02820000	0.02658800	0.00000000	0.02658800	0.00000000	0.00000000	0.00000000	0.00161200
Credit Series Class W	56382R464	MCDWX	06/13/2023	0.03090000	0.02913400	0.00000000	0.02913400	0.00000000	0.00000000	0.00000000	0.00176600
Credit Series Class W	56382R464	MCDWX	07/13/2023	0.03300000	0.03111400	0.00000000	0.03111400	0.00000000	0.00000000	0.00000000	0.00188600
Credit Series Class W	56382R464	MCDWX	08/11/2023	0.03030000	0.02856800	0.00000000	0.02856800	0.00000000	0.00000000	0.00000000	0.00173200
Credit Series Class W	56382R464	MCDWX	09/13/2023	0.03370000	0.03177400	0.00000000	0.03177400	0.00000000	0.00000000	0.00000000	0.00192600
Credit Series Class W	56382R464	MCDWX	10/12/2023	0.03430000	0.03234000	0.00000000	0.03234000	0.00000000	0.00000000	0.00000000	0.00196000
Credit Series Class W	56382R464	MCDWX	11/10/2023	0.03080000	0.02904000	0.00000000	0.02904000	0.00000000	0.00000000	0.00000000	0.00176000
Credit Series Class W	56382R464	MCDWX	12/13/2023	0.08280000	0.07806800	0.00000000	0.07806800	0.00000000	0.00000000	0.00000000	0.00473200
Total				0.40160000	0.37864800	0.00000000	0.37864800	0.00000000	0.00000000	0.00000000	0.02295200