



# QUARTERLY STATEMENT

As of September 30, 2014  
of the Condition and Affairs of the

## MANHATTAN NATIONAL LIFE INSURANCE COMPANY

NAIC Group Code.....0084, 0084 (Current Period) (Prior Period)	NAIC Company Code..... 67083	Employer's ID Number..... 45-0252531
Organized under the Laws of Ohio	State of Domicile or Port of Entry Ohio	Country of Domicile US
Incorporated/Organized..... December 20, 1956	Commenced Business..... January 4, 1957	
Statutory Home Office	301 East Fourth Street..... Cincinnati ..... OH ..... US ..... 45202 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	
Main Administrative Office	301 East Fourth Street..... Cincinnati ..... OH ..... US ..... 45202 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	513-357-3300- <i>(Area Code) (Telephone Number)</i>
Mail Address	Post Office Box 5420..... Cincinnati ..... OH ..... US ..... 45202 <i>(Street and Number or P. O. Box) (City or Town, State, Country and Zip Code)</i>	
Primary Location of Books and Records	301 East Fourth Street..... Cincinnati ..... OH ..... US ..... 45202 <i>(Street and Number) (City or Town, State, Country and Zip Code)</i>	513-357-3300- <i>(Area Code) (Telephone Number)</i>
Internet Web Site Address	www.gaig.com	
Statutory Statement Contact	Brian Patrick Sponaugle <i>(Name)</i> bsponaugle@gaig.com <i>(E-Mail Address)</i>	513-412-2931- <i>(Area Code) (Telephone Number) (Extension)</i> 513-412-1673- <i>(Fax Number)</i>

### OFFICERS

Name	Title	Name	Title
1. Stephen Craig Lindner	President	2. Mark Francis Muething	Secretary
3. Christopher Patrick Miliano	Treasurer	4. Michael Joseph Lesar	Appointed Actuary
Mathew Thomas Dutkiewicz	Vice President	John Paul Gruber	Senior Vice President
Adrienne Susan Kessler	Senior Vice President	Brian Patrick Sponaugle	Vice President

### OTHER

### DIRECTORS OR TRUSTEES

John Paul Gruber	Jeffrey Gene Hester	Stephen Craig Lindner	Christopher Patrick Miliano
Mark Francis Muething	Michael James Prager	Brian Patrick Sponaugle	

State of..... Ohio  
County of..... Hamilton

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC *Annual Statement Instructions and Accounting Practices and Procedures* manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

_____ (Signature) Mark Francis Muething 1. (Printed Name) Secretary (Title)	_____ (Signature) Christopher Patrick Miliano 2. (Printed Name) Treasurer (Title)	_____ (Signature) John Paul Gruber 3. (Printed Name) Senior Vice President (Title)
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Subscribed and sworn to before me  
This \_\_\_\_\_ day of \_\_\_\_\_ November, 2014

a. Is this an original filing? Yes [ X ] No [ ]  
b. If no: 1. State the amendment number \_\_\_\_\_  
2. Date filed \_\_\_\_\_  
3. Number of pages attached \_\_\_\_\_

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**ASSETS**

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds.....	137,296,296		137,296,296	138,672,208
2. Stocks:				
2.1 Preferred stocks.....			0	
2.2 Common stocks.....	72,429		72,429	65,908
3. Mortgage loans on real estate:				
3.1 First liens.....			0	
3.2 Other than first liens.....			0	
4. Real estate:				
4.1 Properties occupied by the company (less \$.....0 encumbrances).....			0	
4.2 Properties held for the production of income (less \$.....0 encumbrances).....			0	
4.3 Properties held for sale (less \$.....0 encumbrances).....			0	
5. Cash (\$....(391,452)), cash equivalents (\$.....0) and short-term investments (\$....22,652,847).....	22,261,396		22,261,396	27,481,003
6. Contract loans (including \$.....0 premium notes).....	7,504,764		7,504,764	7,784,906
7. Derivatives.....			0	
8. Other invested assets.....	0		0	
9. Receivables for securities.....	8,279		8,279	
10. Securities lending reinvested collateral assets.....			0	
11. Aggregate write-ins for invested assets.....	0	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11).....	167,143,164	0	167,143,164	174,004,025
13. Title plants less \$.....0 charged off (for Title insurers only).....			0	
14. Investment income due and accrued.....	1,831,392		1,831,392	1,647,503
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection.....	254,765	12,464	242,301	247,552
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$.....0 earned but unbilled premiums).....	5,533,389		5,533,389	5,842,054
15.3 Accrued retrospective premiums.....			0	
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers.....	4,550,899		4,550,899	613,647
16.2 Funds held by or deposited with reinsured companies.....			0	
16.3 Other amounts receivable under reinsurance contracts.....			0	
17. Amounts receivable relating to uninsured plans.....			0	
18.1 Current federal and foreign income tax recoverable and interest thereon.....	153,480		153,480	
18.2 Net deferred tax asset.....	4,583,775	2,788,761	1,795,014	1,661,844
19. Guaranty funds receivable or on deposit.....			0	
20. Electronic data processing equipment and software.....			0	
21. Furniture and equipment, including health care delivery assets (\$.....0).....			0	
22. Net adjustment in assets and liabilities due to foreign exchange rates.....			0	
23. Receivables from parent, subsidiaries and affiliates.....			0	
24. Health care (\$.....0) and other amounts receivable.....			0	
25. Aggregate write-ins for other than invested assets.....	17,337	0	17,337	153
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 through 25).....	184,068,201	2,801,225	181,266,976	184,016,778
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			0	
28. Total (Lines 26 and 27).....	184,068,201	2,801,225	181,266,976	184,016,778

**DETAILS OF WRITE-INS**

1101.....			0	
1102.....			0	
1103.....			0	
1198. Summary of remaining write-ins for Line 11 from overflow page.....	0	0	0	0
1199. Totals (Lines 1101 thru 1103 plus 1198) (Line 11 above).....	0	0	0	0
2501. Miscellaneous receivable.....	17,337		17,337	153
2502.....			0	
2503.....			0	
2598. Summary of remaining write-ins for Line 25 from overflow page.....	0	0	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598) (Line 25 above).....	17,337	0	17,337	153

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**LIABILITIES, SURPLUS AND OTHER FUNDS**

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$.....13,671,230 less \$.....0 included in Line 6.3 (including \$.....0 Modco Reserve).....	13,671,230	15,034,522
2. Aggregate reserve for accident and health contracts (including \$.....0 Modco Reserve).....	125,983	121,276
3. Liability for deposit-type contracts (including \$.....0 Modco Reserve).....	2,026,204	2,231,207
4. Contract claims:		
4.1 Life.....	5,642,697	4,748,904
4.2 Accident and health.....		
5. Policyholders' dividends \$.....0 and coupons \$.....0 due and unpaid.....		
6. Provision for policyholders' dividends and coupons payable in following calendar year - estimated amounts:		
6.1 Dividends apportioned for payment (including \$.....0 Modco).....	13,000	13,000
6.2 Dividends not yet apportioned (including \$.....0 Modco).....		
6.3 Coupons and similar benefits (including \$.....0 Modco).....		
7. Amount provisionally held for deferred dividend policies not included in Line 6.....		
8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$.....0 discount; including \$.....0 accident and health premiums.....	30,026	35,881
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts.....		
9.2 Provision for experience rating refunds, including the liability of \$.....0 accident and health experience rating refunds of which \$.....0 is for medical loss ratio rebate per the Public Health Service Act.....		
9.3 Other amounts payable on reinsurance, including \$.....0 assumed and \$.....0 ceded.....		96,364
9.4 Interest Maintenance Reserve.....	752,990	552,852
10. Commissions to agents due or accrued - life and annuity contracts \$.....0, accident and health \$.....0 and deposit-type contract funds \$.....0.....		44,814
11. Commissions and expense allowances payable on reinsurance assumed.....		
12. General expenses due or accrued.....	37,645	37,741
13. Transfers to Separate Accounts due or accrued (net) (including \$.....0 accrued for expense allowances recognized in reserves, net of reinsured allowances).....		
14. Taxes, licenses and fees due or accrued, excluding federal income taxes.....	592,717	596,363
15.1 Current federal and foreign income taxes, including \$.....0 on realized capital gains (losses).....		188,519
15.2 Net deferred tax liability.....		
16. Unearned investment income.....	67,043	83,727
17. Amounts withheld or retained by company as agent or trustee.....		2,312
18. Amounts held for agents' account, including \$.....333,295 agents' credit balances.....	333,295	695,981
19. Remittances and items not allocated.....	2,359,688	2,187,428
20. Net adjustment in assets and liabilities due to foreign exchange rates.....		
21. Liability for benefits for employees and agents if not included above.....		
22. Borrowed money \$.....0 and interest thereon \$.....0.....		
23. Dividends to stockholders declared and unpaid.....		
24. Miscellaneous liabilities:		
24.01 Asset valuation reserve.....	674,066	758,565
24.02 Reinsurance in unauthorized and certified (\$.....0) companies.....		
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$.....0) reinsurers.....	139,458,183	143,559,445
24.04 Payable to parent, subsidiaries and affiliates.....	71,386	128,960
24.05 Drafts outstanding.....		
24.06 Liability for amounts held under uninsured plans.....		
24.07 Funds held under coinsurance.....		
24.08 Derivatives.....		
24.09 Payable for securities.....	2,003,833	
24.10 Payable for securities lending.....		
24.11 Capital notes \$.....0 and interest thereon \$.....0.....		
25. Aggregate write-ins for liabilities.....	474,897	469,472
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25).....	168,334,883	171,587,333
27. From Separate Accounts statement.....		
28. Total liabilities (Lines 26 and 27).....	168,334,883	171,587,333
29. Common capital stock.....	2,500,000	2,500,000
30. Preferred capital stock.....		
31. Aggregate write-ins for other than special surplus funds.....	0	0
32. Surplus notes.....		
33. Gross paid in and contributed surplus.....	118,967,887	118,967,887
34. Aggregate write-ins for special surplus funds.....	0	0
35. Unassigned funds (surplus).....	(108,535,794)	(109,038,442)
36. Less treasury stock, at cost:		
36.1 .....0.000 shares common (value included in Line 29 \$.....0).....		
36.2 .....0.000 shares preferred (value included in Line 30 \$.....0).....		
37. Surplus (Total Lines 31 + 32 + 33 + 34 + 35 - 36) (including \$.....0 in Separate Accounts Statement).....	10,432,093	9,929,445
38. Totals of Lines 29, 30 and 37.....	12,932,093	12,429,445
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3).....	181,266,976	184,016,778

**DETAILS OF WRITE-INS**

2501. Unclaimed funds.....	474,897	469,472
2502. ....		
2503. ....		
2598. Summary of remaining write-ins for Line 25 from overflow page.....	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598) (Line 25 above).....	474,897	469,472
3101. ....		
3102. ....		
3103. ....		
3198. Summary of remaining write-ins for Line 31 from overflow page.....	0	0
3199. Totals (Lines 3101 thru 3103 plus 3198) (Line 31 above).....	0	0
3401. ....		
3402. ....		
3403. ....		
3498. Summary of remaining write-ins for Line 34 from overflow page.....	0	0
3499. Totals (Lines 3401 thru 3403 plus 3498) (Line 34 above).....	0	0

**SUMMARY OF OPERATIONS**

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
1. Premiums and annuity considerations for life and accident and health contracts.....	980,256	636,615	867,359
2. Considerations for supplementary contracts with life contingencies.....			
3. Net investment income.....	968,916	929,941	1,260,339
4. Amortization of Interest Maintenance Reserve (IMR).....	(17,754)	(87,551)	(113,773)
5. Separate Accounts net gain from operations excluding unrealized gains or losses.....			
6. Commissions and expense allowances on reinsurance ceded.....	1,219,998	1,304,642	1,711,447
7. Reserve adjustments on reinsurance ceded.....			
8. Miscellaneous Income:			
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts.....			
8.2 Charges and fees for deposit-type contracts.....			
8.3 Aggregate write-ins for miscellaneous income.....	94,015	0	0
9. Totals (Lines 1 to 8.3).....	3,245,431	2,783,647	3,725,372
10. Death benefits.....	2,497,676	2,088,279	1,954,168
11. Matured endowments (excluding guaranteed annual pure endowments).....	821	1,038	1,200
12. Annuity benefits.....	133,087	92,641	148,061
13. Disability benefits and benefits under accident and health contracts.....			
14. Coupons, guaranteed annual pure endowments and similar benefits.....			
15. Surrender benefits and withdrawals for life contracts.....	388,415	328,518	455,172
16. Group conversions.....			
17. Interest and adjustments on contract or deposit-type contract funds.....	3,674	3,776	5,163
18. Payments on supplementary contracts with life contingencies.....			
19. Increase in aggregate reserves for life and accident and health contracts.....	(1,358,585)	(1,348,241)	(1,046,213)
20. Totals (Lines 10 to 19).....	1,665,088	1,166,011	1,517,551
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only).....	300,281	311,374	402,831
22. Commissions and expense allowances on reinsurance assumed.....			
23. General insurance expenses.....	905,924	935,300	1,181,523
24. Insurance taxes, licenses and fees, excluding federal income taxes.....	413,294	531,040	501,999
25. Increase in loading on deferred and uncollected premiums.....	(2,668)	(6,761)	(18,556)
26. Net transfers to or (from) Separate Accounts net of reinsurance.....			
27. Aggregate write-ins for deductions.....	0	619,183	545,478
28. Totals (Lines 20 to 27).....	3,281,919	3,556,147	4,130,826
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28).....	(36,488)	(772,500)	(405,454)
30. Dividends to policyholders.....	3,994	4,033	5,213
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30).....	(40,482)	(776,533)	(410,667)
32. Federal and foreign income taxes incurred (excluding tax on capital gains).....	(210,904)	(580,944)	(571,502)
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32).....	170,422	(195,589)	160,835
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$....(110,805) (excluding taxes of \$....98,207 transferred to the IMR).....	110,804	(160,786)	(145,242)
35. Net income (Line 33 plus Line 34).....	281,226	(356,375)	15,593
<b>CAPITAL AND SURPLUS ACCOUNT</b>			
36. Capital and surplus, December 31, prior year.....	12,429,445	11,798,974	11,798,974
37. Net income (Line 35).....	281,226	(356,375)	15,593
38. Change in net unrealized capital gains (losses) less capital gains tax of \$.... 2,282.....	4,239	9,949	10,980
39. Change in net unrealized foreign exchange capital gain (loss).....			
40. Change in net deferred income tax.....	(344,559)	(322,680)	(451,140)
41. Change in nonadmitted assets.....	477,243	373,942	657,990
42. Change in liability for reinsurance in unauthorized and certified companies.....			
43. Change in reserve on account of change in valuation basis, (increase) or decrease.....			
44. Change in asset valuation reserve.....	84,499	221,774	397,048
45. Change in treasury stock.....			
46. Surplus (contributed to) withdrawn from Separate Accounts during period.....			
47. Other changes in surplus in Separate Accounts Statement.....			
48. Change in surplus notes.....			
49. Cumulative effect of changes in accounting principles.....			
50. Capital changes:			
50.1 Paid in.....			
50.2 Transferred from surplus (Stock Dividend).....			
50.3 Transferred to surplus.....			
51. Surplus adjustment:			
51.1 Paid in.....			
51.2 Transferred to capital (Stock Dividend).....			
51.3 Transferred from capital.....			
51.4 Change in surplus as a result of reinsurance.....			
52. Dividends to stockholders.....			
53. Aggregate write-ins for gains and losses in surplus.....	0	0	0
54. Net change in capital and surplus (Lines 37 through 53).....	502,648	(73,390)	630,471
55. Capital and surplus as of statement date (Lines 36 + 54).....	12,932,093	11,725,584	12,429,445
<b>DETAILS OF WRITE-INS</b>			
08.301. Reinsurance experience refund.....	94,015		
08.302. ....			
08.303. ....			
08.398. Summary of remaining write-ins for Line 8.3 from overflow page.....	0	0	0
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above).....	94,015	0	0
2701. Reinsurance administration agreement expense.....		619,183	545,478
2702. ....			
2703. ....			
2798. Summary of remaining write-ins for Line 27 from overflow page.....	0	0	0
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above).....	0	619,183	545,478
5301. ....			
5302. ....			
5303. ....			
5398. Summary of remaining write-ins for Line 53 from overflow page.....	0	0	0
5399. Totals (Lines 5301 thru 5303 plus 5398) (Line 53 above).....	0	0	0

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**CASH FLOW**

	1 Current Year to Date	2 Prior Year To Date	3 Prior Year Ended December 31
<b>CASH FROM OPERATIONS</b>			
1. Premiums collected net of reinsurance.....	1,288,217	1,378,521	1,829,961
2. Net investment income.....	710,826	850,874	1,455,742
3. Miscellaneous income.....	1,314,013	685,459	1,165,969
4. Total (Lines 1 through 3).....	3,313,056	2,914,854	4,451,672
5. Benefit and loss related payments.....	6,067,133	1,947,871	3,026,195
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			
7. Commissions, expenses paid and aggregate write-ins for deductions.....	3,001,349	1,840,738	2,331,204
8. Dividends paid to policyholders.....	3,994	4,033	6,213
9. Federal and foreign income taxes paid (recovered) net of \$.....0 tax on capital gains (losses).....	118,497	(662,379)	(673,379)
10. Total (Lines 5 through 9).....	9,190,973	3,130,263	4,690,233
11. Net cash from operations (Line 4 minus Line 10).....	(5,877,917)	(215,409)	(238,561)
<b>CASH FROM INVESTMENTS</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds.....	22,103,359	16,800,610	20,642,614
12.2 Stocks.....			
12.3 Mortgage loans.....			
12.4 Real estate.....			
12.5 Other invested assets.....			
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments.....			
12.7 Miscellaneous proceeds.....			
12.8 Total investment proceeds (Lines 12.1 to 12.7).....	22,103,359	16,800,610	20,642,614
13. Cost of investments acquired (long-term only):			
13.1 Bonds.....	20,386,830	5,918,958	13,387,318
13.2 Stocks.....			
13.3 Mortgage loans.....			
13.4 Real estate.....			
13.5 Other invested assets.....			
13.6 Miscellaneous applications.....			
13.7 Total investments acquired (Lines 13.1 to 13.6).....	20,386,830	5,918,958	13,387,318
14. Net increase or (decrease) in contract loans and premium notes.....	(280,142)	(590,954)	(578,079)
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14).....	1,996,671	11,472,606	7,833,375
<b>CASH FROM FINANCING AND MISCELLANEOUS SOURCES</b>			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes.....			
16.2 Capital and paid in surplus, less treasury stock.....			
16.3 Borrowed funds.....			
16.4 Net deposits on deposit-type contracts and other insurance liabilities.....	(205,003)	(30,471)	(43,956)
16.5 Dividends to stockholders.....			
16.6 Other cash provided (applied).....	(1,133,358)	(3,106,705)	(4,053,814)
17. Net cash from financing and miscellaneous sources (Lines 16.1 through 16.4 minus Line 16.5 plus Line 16.6).....	(1,338,361)	(3,137,176)	(4,097,770)
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18. Net change in cash, cash equivalents and short-term investments (Line 11 plus Line 15 plus Line 17).....	(5,219,607)	8,120,021	3,497,044
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year.....	27,481,003	23,983,959	23,983,959
19.2 End of period (Line 18 plus Line 19.1).....	22,261,396	32,103,980	27,481,003
Note: Supplemental disclosures of cash flow information for non-cash transactions:			
20.0001 Exchange of debt securities.....	2,238,600		

**EXHIBIT 1**

**DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS**

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
1. Industrial life.....			
2. Ordinary life insurance.....	15,798,182	16,353,417	21,484,066
3. Ordinary individual annuities.....	82,795	116,238	185,837
4. Credit life (group and individual).....			
5. Group life insurance.....			
6. Group annuities.....			
7. A&H - group.....			
8. A&H - credit (group and individual).....			
9. A&H - other.....	120,422	119,395	147,570
10. Aggregate of all other lines of business.....	.0	.0	.0
11. Subtotal.....	16,001,399	16,589,050	21,817,473
12. Deposit-type contracts.....			
13. Total.....	16,001,399	16,589,050	21,817,473

**DETAILS OF WRITE-INS**

1001. ....			
1002. ....			
1003. ....			
1098. Summary of remaining write-ins for Line 10 from overflow page.....	.0	.0	.0
1099. Total (Lines 1001 thru 1003 plus 1098) (Line 10 above).....	.0	.0	.0

**NOTES TO FINANCIAL STATEMENTS****Note 1 - Summary of Significant Accounting Policies**

## A. Accounting Practices

The financial statements of Manhattan National Life Insurance Company (the "Company") are presented on the basis of accounting practices prescribed or permitted by the Ohio Department of Insurance. The Company redomesticated from the State of Illinois to the State of Ohio after receiving approval from state insurance regulators in the respective states. The change of domicile was approved by the State of Ohio Department of Insurance on March 26, 2014 and by the State of Illinois Department of Insurance on July 24, 2014. This change was reflected in the Company's June 30, 2014 Quarterly Statement.

The Ohio Department of Insurance recognizes only statutory accounting practices prescribed or permitted by the State of Ohio for determining and reporting the financial condition and results of operations of an insurance company, for determining its solvency under the Ohio Insurance Law. The National Association of Insurance Commissioners' ("NAIC") *Accounting Practices and Procedures* manual has been adopted as a component of prescribed or permitted practices by the State of Ohio. The Company has no prescribed or permitted practices that would result in differences between NAIC Statutory Accounting Principles ("NAIC SAP") and the State of Ohio, as shown below:

Net Income	State of Domicile	September 30, 2014	December 31, 2013
(1) State basis	Ohio	\$ 281,226	\$ 15,593
(2) State prescribed practices that increase/(decrease) NAIC SAP	Ohio	-	-
(3) State permitted practices that increase/(decrease) NAIC SAP	Ohio	-	-
(4) NAIC SAP		\$ 281,226	\$ 15,593
Surplus			
(5) State basis	Ohio	\$ 12,932,093	\$ 12,429,445
(6) State prescribed practices that increase/(decrease) NAIC SAP	Ohio	-	-
(7) State permitted practices that increase/(decrease) NAIC SAP	Ohio	-	-
(8) NAIC SAP		\$ 12,932,093	\$ 12,429,445

B. No significant change.

C. No significant change.

**Note 2 - Accounting Changes and Corrections of Errors**

No significant change.

**Note 3 - Business Combinations and Goodwill**

No significant change.

**Note 4 - Discontinued Operations**

No significant change.

**Note 5 - Investments**

A. No significant change.

B. No significant change.

C. No significant change.

D. Loan-Backed Securities

- (1) The Company uses dealer-modeled prepayment assumptions for mortgage-backed and asset-backed securities at the date of purchase to determine the effective yields; significant changes in estimated cash flows from the original purchase assumptions are accounted for on a prospective basis.
- (2) The Company has no aggregate loan-backed securities with an other-than-temporary impairment ("OTTI") in which the Company has the intent to sell or the inability or lack of intent to retain the investment in the security for a period of time to recover the amortized cost basis.
- (3) The Company has no loan-backed securities with an OTTI charge recognized through the third quarter of 2014.
- (4) The following table shows all loan-backed securities with an unrealized loss position for a duration of less than 12 months or 12 months or more at September 30, 2014:

a. The aggregate amount of unrealized losses:

1. Less than 12 Months	\$	-
2. 12 Months or Longer		48,020

b. The aggregate related fair value of securities with unrealized losses:

1. Less than 12 Months	\$	-
2. 12 Months or Longer		1,054,502

- (5) Based on cash flow projections received from independent sources (which reflect loan to collateral values, subordination, vintage and geographic concentration), implied cash flows inherent in security ratings and analysis of historical payment data, management believes that the Company will recover its cost basis in all securities with unrealized losses at September 30, 2014. The Company has the intent to hold securities in an unrealized loss position until they recover in value or mature.

E. No significant change.

F. No significant change.

G. No significant change.

H. No significant change.

**NOTES TO FINANCIAL STATEMENTS****Note 6 - Joint Ventures, Partnerships and Limited Liability Companies**

No significant change.

**Note 7 - Investment Income**

No significant change.

**Note 8 - Derivative Instruments**

No significant change.

**Note 9 - Income Taxes**

No significant change.

**Note 10 - Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties**

No significant change.

**Note 11 - Debt**

No significant change.

**Note 12 - Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans**

The Company does not have any retirement, deferred compensation or other benefit plans.

**Note 13 - Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations**

No significant change.

**Note 14 - Contingencies**

No significant change.

**Note 15 - Leases**

No significant change.

**Note 16 - Information About Financial Instruments With Off-Balance Sheet Risk and Financial Instruments With Concentrations of Credit Risk**

No significant change.

**Note 17 - Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities**

- A. The Company had no transfers of receivables reported as sales.
- B. The Company had no transfers and servicing of financial assets or extinguishments of liabilities.
- C. The Company had no wash sales.

**Note 18 - Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans**

No significant change.

**Note 19 - Direct Premium Written/Produced by Managing General Agents/Third Party Administrators**

No significant change.

**Note 20 - Fair Value**

- A.  
(1) Fair Value Measurements at Reporting Date

The Company has categorized its assets and liabilities measured at fair value into the three-level fair value hierarchy as reflected in the following table. See item 4 below for a discussion of each of these three levels.

	Level 1	Level 2	Level 3	Total
Assets:				
Bonds:				
U.S. Government and government agencies	\$ -	\$ -	\$ -	\$ -
States, municipalities and political subdivisions	-	-	-	-
Foreign government	-	-	-	-
Residential MBS	-	-	-	-
Commerical MBS	-	-	-	-
All other bonds	-	-	-	-
Total bonds	-	-	-	-
Non-affiliated common stock	72,429	-	-	72,429
Non-affiliated preferred stock	-	-	-	-
Equity index call options	-	-	-	-
Variable annuity assets (separate accounts) (a)	-	-	-	-
Total assets accounted for at fair value	<u>\$ 72,429</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,429</u>

- (2) Fair Value Measurements in Level 3 of the Fair Value Hierarchy

The Company has no assets or liabilities measured at fair value which can be categorized into Level 3 of the Fair Value Hierarchy.

**NOTES TO FINANCIAL STATEMENTS****(3) Fair Value Recognition of Transfers Between Levels**

The Company recognizes and records the transfer of securities into and out of Level 3 due to changes in availability of market observable inputs. All transfers are reflected in the table above at fair value as of the end of the reporting period.

**(4) Inputs and Techniques Used in Estimating Fair Value**

Level 1 - Quoted prices for identical assets or liabilities in active markets (markets in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis). The Company's Level 1 financial instruments consist primarily of publicly-traded equity securities for which quoted market prices in active markets are available.

Level 2 - Quoted prices for similar instruments in active markets; quoted prices for identical or similar assets or liabilities in inactive markets (markets in which there are few transactions, the prices are not current, price quotations vary substantially over time or among market makers, or in which little information is released publicly); and valuations based on other significant inputs that are observable in active markets. The Company's Level 2 financial instruments include corporate and municipal fixed maturity securities and MBS priced using observable inputs. Level 2 inputs include benchmark yields, reported trades, corroborated broker/dealer quotes, issuer spreads and benchmark securities. When non-binding broker quotes can be corroborated by comparison to similar securities priced using observable inputs, they are classified as Level 2.

Level 3 - Valuations derived from market valuation techniques generally consistent with those used to estimate the fair value of Level 2 financial instruments in which one or more significant inputs are unobservable or when the market for a security exhibits significantly less liquidity relative to markets supporting Level 2 fair value measurements. The unobservable inputs may include management's own assumptions about the assumptions market participants would use based on the best information available in the circumstances. The Company's Level 3 is comprised of financial instruments whose fair value is estimated based on non-binding broker quotes or internally developed using significant inputs not based on, or corroborated by, observable market information.

The Company's investment manager, American Money Management Corporation ("AMMC") is responsible for the valuation process and uses data from outside sources (including nationally recognized pricing services and broker/dealers) in establishing fair value. Valuation techniques utilized by pricing services and prices obtained from external sources are reviewed by AMMC's internal investment professionals who are familiar with the securities being priced and the markets in which they trade to ensure the fair value determination is representative of an exit price. To validate the appropriateness of the prices obtained, the investment manager considers widely published indices (as benchmarks), recent trades, changes in interest rates, general economic conditions and the credit quality of the specific issuers. In addition, AMMC communicates directly with the pricing service regarding the methods and assumptions used in pricing, including verifying, on a test basis, the inputs used by the service to value specific securities.

B. The Company has no additional fair value disclosures.

C. The Company has categorized all the financial assets in the financial statements at June 30, 2014 into the three-level fair value hierarchy as reflected in the following table. See item 4 above for a discussion of each of these three levels.

Description	Aggregate Fair Value	Admitted Assets	Level 1	Level 2	Level 3	Not Practicable (Carrying Value)
<b>Financial assets:</b>						
<b>Bonds:</b>						
U.S. Government and government agencies	\$ 7,796,102	\$ 7,619,498	\$ 6,057,760	\$ 1,738,342	\$ -	\$ -
States, municipalities and political subdivisions	34,929,927	31,326,658	-	34,929,927	-	-
Residential mortgage-backed securities	12,572,903	11,920,017	-	12,553,777	19,126	-
Commercial mortgage-backed securities	8,276,423	7,972,429	-	8,276,423	-	-
Asset backed securities	2,213,760	2,157,585	-	2,213,760	-	-
All other bonds	85,294,458	76,300,109	-	85,294,458	-	-
<b>Total bonds</b>	<b>\$ 151,083,573</b>	<b>\$ 137,296,296</b>	<b>\$ 6,057,760</b>	<b>\$ 145,006,687</b>	<b>\$ 19,126</b>	<b>\$ -</b>
Non-affiliated common stock	72,429	72,429	72,429	-	-	-
Other invested assets - schedule BA	113,565	-	-	-	113,565	-
Policy loans	7,504,764	7,504,764	-	-	7,504,764	-
<b>Total financial assets</b>	<b>\$ 158,774,331</b>	<b>\$ 144,873,489</b>	<b>\$ 6,130,189</b>	<b>\$ 145,006,687</b>	<b>\$ 7,637,455</b>	<b>\$ -</b>

**Note 21 - Other Items**

No significant change.

**Note 22 - Events Subsequent**

The Company redomesticated from the State of Illinois to the State of Ohio after receiving approval from state insurance regulators in the respective states. The change of domicile was approved by the State of Ohio Department of Insurance on March 26, 2014 and by the State of Illinois Department of Insurance on July 24, 2014.

**Note 23 - Reinsurance**

No significant change.

**Note 24 - Retrospectively Rated Contracts & Contracts Subject to Redetermination**

No significant change.

**Note 25 - Change in Incurred Losses and Loss Adjustment Expenses**

The Company had no changes in the provision for incurred loss or loss adjustment expenses.

**Note 26 - Intercompany Pooling Arrangements**

No significant change.

**Note 27 - Structured Settlements**

No significant change.

## **NOTES TO FINANCIAL STATEMENTS**

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**Note 28 - Health Care Receivables**

No significant change.

**Note 29 - Participating Policies**

No significant change.

**Note 30 - Premium Deficiency Reserves**

No significant change.

**Note 31 - Reserves for Life Contracts and Annuity Contracts**

No significant change.

**Note 32 - Analysis of Annuity Actuarial Reserves and Deposit-Type Liabilities by Withdrawal Characteristics**

No significant change.

**Note 33 - Premiums and Annuity Considerations Deferred and Uncollected**

No significant change.

**Note 34 - Separate Accounts**

No significant change.

**Note 35 - Loss/Claim Adjustment Expenses**

No significant change.

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**GENERAL INTERROGATORIES**

**PART 1 - COMMON INTERROGATORIES - GENERAL**

1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? Yes [ ] No [X]

1.2 If yes, has the report been filed with the domiciliary state? Yes [ ] No [ ]

2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? Yes [X] No [ ]

2.2 If yes, date of change: .....7/24/2014.....

3.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? Yes [X] No [ ]  
 If yes, complete Schedule Y, Parts 1 and 1A.

3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? Yes [X] No [ ]

3.3 If the response to 3.2 is yes, provide a brief description of those changes.  
United Teachers Associates, Ltd, previously the parent of United Teachers Associates Insurance Company ("UTAIC"), was merged out of existence so UTAIC is now a direct subsidiary of Great American Financial Resources, Inc.

4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [ ] No [X]

4.2 If yes, provide name of entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? Yes [ ] No [X] N/A [ ]  
 If yes, attach an explanation.

6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. ....12/31/2011.....

6.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. ....12/31/2011.....

6.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). ....5/10/2013.....

6.4 By what department or departments?  
Illinois Department of Insurance

6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? Yes [X] No [ ] N/A [ ]

6.6 Have all of the recommendations within the latest financial examination report been complied with? Yes [X] No [ ] N/A [ ]

7.1 Has this reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? Yes [ ] No [X]

7.2 If yes, give full information:  
 \_\_\_\_\_  
 \_\_\_\_\_

8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? Yes [ ] No [X]

8.2 If response to 8.1 is yes, please identify the name of the bank holding company.  
 \_\_\_\_\_  
 \_\_\_\_\_

8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes [X] No [ ]

8.4 If the response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator].

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC
American Money Management Corporation	Cincinnati, OH	NO	NO	NO	YES
Great American Advisors	Cincinnati, OH	NO	NO	NO	YES

9.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? Yes [X] No [ ]

- (a) Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- (c) Compliance with applicable governmental laws, rules and regulations;
- (d) The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- (e) Accountability for adherence to the code.

9.11 If the response to 9.1 is No, please explain:  
 \_\_\_\_\_  
 \_\_\_\_\_

9.2 Has the code of ethics for senior managers been amended? Yes [ ] No [X]

9.21 If the response to 9.2 is Yes, provide information related to amendment(s).  
 \_\_\_\_\_  
 \_\_\_\_\_

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**GENERAL INTERROGATORIES**

**PART 1 - COMMON INTERROGATORIES - GENERAL**

9.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes [ ] No [X]

9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

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**PART 1 - FINANCIAL**

10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes [ ] No [X]

10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: .....

**PART 1 - INVESTMENT**

11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) Yes [ ] No [X]

11.2 If yes, give full and complete information relating thereto:

---

12. Amount of real estate and mortgages held in other invested assets in Schedule BA: \$.....0

13. Amount of real estate and mortgages held in short-term investments: \$.....0

14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? Yes [ ] No [X]

14.2 If yes, please complete the following:

	1 Prior Year-End Book/Adjusted Carrying Value	2 Current Quarter Book/Adjusted Carrying Value
14.21 Bonds.....	\$ .....0	\$ .....0
14.22 Preferred Stock.....	\$ .....0	\$ .....0
14.23 Common Stock.....	\$ .....0	\$ .....0
14.24 Short-Term Investments.....	\$ .....0	\$ .....0
14.25 Mortgage Loans on Real Estate.....	\$ .....0	\$ .....0
14.26 All Other.....	\$ .....0	\$ .....0
14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26).....	\$ .....0	\$ .....0
14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above.....	\$ .....0	\$ .....0

15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? Yes [ ] No [X]

15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes [ ] No [ ]  
 If no, attach a description with this statement.

---

16. For the reporting entity's security lending program, state the amount of the following as of current statement date:  
 16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2: \$.....0  
 16.2 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2: \$.....0  
 16.3 Total payable for securities lending reported on the liability page: \$.....0

17. Excluding items in Schedule E-Part 3-Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? Yes [X] No [ ]

17.1 For all agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian Address
Bank of New York Mellon	1 Wall Street, New York, NY 10286

17.2 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation.

1 Name(s)	2 Location(s)	3 Complete Explanation(s)

17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? Yes [ ] No [X]

17.4 If yes, give full and complete information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason

17.5 Identify all investment advisors, broker/dealers or individuals acting on behalf of broker/dealers that have access to the investment accounts, handle securities and have authority to make investments on behalf of the reporting entity:

1 Central Registration Depository	2 Name(s)	3 Address
161853	American Money Management Corporation	301 East Fourth Street, Cincinnati, OH 45202

**PART 1 - INVESTMENT**

18.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Securities Valuation Office been followed?

Yes [] No []

18.2 If no, list exceptions:

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Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**GENERAL INTERROGATORIES (continued)**

**PART 2 - LIFE & HEALTH**

1.	Report the statement value of mortgage loans at the end of this reporting period for the following categories:		
1.1	Long-term mortgages in good standing		Amount
1.11	Farm mortgages.....	\$.....	
1.12	Residential mortgages.....	\$.....	
1.13	Commercial mortgages.....	\$.....	
1.14	Total mortgages in good standing.....	\$.....	0
1.2	Long-term mortgages in good standing with restructured terms		
1.21	Total mortgages in good standing with restructured terms.....	\$.....	
1.3	Long-term mortgage loans upon which interest is overdue more than three months		
1.31	Farm mortgages.....	\$.....	
1.32	Residential mortgages.....	\$.....	
1.33	Commercial mortgages.....	\$.....	
1.34	Total mortgages with interest overdue more than three months.....	\$.....	0
1.4	Long-term mortgage loans in process of foreclosure		
1.41	Farm mortgages.....	\$.....	
1.42	Residential mortgages.....	\$.....	
1.43	Commercial mortgages.....	\$.....	
1.44	Total mortgages in process of foreclosure.....	\$.....	0
1.5	Total mortgage loans (Lines 1.14 + 1.21 + 1.34 + 1.44) (Page 2, Column 3, Lines 3.1 + 3.2) .....	\$.....	0
1.6	Long-term mortgages foreclosed, properties transferred to real estate in current quarter		
1.61	Farm mortgages.....	\$.....	
1.62	Residential mortgages.....	\$.....	
1.63	Commercial mortgages.....	\$.....	
1.64	Total mortgages foreclosed and transferred to real estate.....	\$.....	0
2.	Operating Percentages:		
2.1	A&H loss percent.....		0.7
2.2	A&H cost containment percent.....		
2.3	A&H expense percent excluding cost containment expenses.....		0.3
3.1	Do you act as a custodian for health savings accounts?.....	Yes [ ]	No [X]
3.2	If yes, please provide the amount of custodial funds held as of the reporting date.....	\$.....	
3.3	Do you act as an administrator for health savings accounts?.....	Yes [ ]	No [X]
3.4	If yes, please provide the balance of the funds administered as of the reporting date.....	\$.....	

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE S - CEDED REINSURANCE**

Showing All New Reinsurance Treaties - Current Year to Date

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Reinsurer	5 Domiciliary Jurisdiction	6 Type of Reinsurance Ceded	7 Type of Reinsurer	8 Certified Reinsurer Rating (1 through 6)	9 Effective Date of Certified Reinsurer Rating
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**NONE**

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS**

Current Year to Date - Allocated by States and Territories

1	States, Etc.	Active Status	Direct Business Only						
			Life Contracts		4 Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	5 Other Considerations	6 Total Columns 2 through 5	7 Deposit-Type Contracts	
			2 Life Insurance Premiums	3 Annuity Considerations					
1.	Alabama.....	AL	L	85,926		191		86,117	
2.	Alaska.....	AK	L	17,735				17,735	
3.	Arizona.....	AZ	L	206,931	325			207,256	
4.	Arkansas.....	AR	L	163,687	500			164,187	
5.	California.....	CA	L	2,283,882	1,770			2,285,652	
6.	Colorado.....	CO	L	320,906	2,400			323,306	
7.	Connecticut.....	CT	L	148,251				148,251	
8.	Delaware.....	DE	L	39,619				39,619	
9.	District of Columbia.....	DC	L	26,519				26,519	
10.	Florida.....	FL	L	914,389	3,689	115,310		1,033,388	
11.	Georgia.....	GA	L	491,052	1,640			492,692	
12.	Hawaii.....	HI	L	82,486	645			83,131	
13.	Idaho.....	ID	L	22,191				22,191	
14.	Illinois.....	IL	L	489,677	11,769			501,446	
15.	Indiana.....	IN	L	406,534	1,846	198		408,578	
16.	Iowa.....	IA	L	205,631	6,141	454		212,226	
17.	Kansas.....	KS	L	207,609	2,636			210,245	
18.	Kentucky.....	KY	L	216,225				216,225	
19.	Louisiana.....	LA	L	188,650				188,650	
20.	Maine.....	ME	L	102,274				102,274	
21.	Maryland.....	MD	L	650,825	500			651,325	
22.	Massachusetts.....	MA	L	378,851	40			378,891	
23.	Michigan.....	MI	L	506,073	3,812	379		510,264	
24.	Minnesota.....	MN	L	550,962	4,225			555,187	
25.	Mississippi.....	MS	L	181,553	480			182,033	
26.	Missouri.....	MO	L	529,393	10,846			540,239	
27.	Montana.....	MT	L	13,511				13,511	
28.	Nebraska.....	NE	L	63,920				63,920	
29.	Nevada.....	NV	L	117,818				117,818	
30.	New Hampshire.....	NH	L	98,420				98,420	
31.	New Jersey.....	NJ	L	580,101				580,101	
32.	New Mexico.....	NM	L	44,928				44,928	
33.	New York.....	NY	N	187,103				187,103	
34.	North Carolina.....	NC	L	295,938	950			296,888	
35.	North Dakota.....	ND	L	193,886	100			193,986	
36.	Ohio.....	OH	L	534,302	323			534,625	
37.	Oklahoma.....	OK	L	200,949				200,949	
38.	Oregon.....	OR	L	95,949				95,949	
39.	Pennsylvania.....	PA	L	524,409				524,409	
40.	Rhode Island.....	RI	L	21,531	1,150			22,681	
41.	South Carolina.....	SC	L	252,176	720	266		253,162	
42.	South Dakota.....	SD	L	35,013	200			35,213	
43.	Tennessee.....	TN	L	349,152		147		349,299	
44.	Texas.....	TX	L	1,114,925	585			1,115,510	
45.	Utah.....	UT	L	39,432	142			39,574	
46.	Vermont.....	VT	L	13,229				13,229	
47.	Virginia.....	VA	L	375,444	160			375,604	
48.	Washington.....	WA	L	197,392				197,392	
49.	West Virginia.....	WV	L	38,468				38,468	
50.	Wisconsin.....	WI	L	1,062,853	25,201	3,219		1,091,273	
51.	Wyoming.....	WY	L	21,425				21,425	
52.	American Samoa.....	AS	N					0	
53.	Guam.....	GU	N					0	
54.	Puerto Rico.....	PR	N					0	
55.	US Virgin Islands.....	VI	N	336				336	
56.	Northern Mariana Islands.....	MP	N					0	
57.	Canada.....	CAN	N	2,539				2,539	
58.	Aggregate Other Alien.....	OT	XXX	20,037	0	0	0	20,037	0
59.	Subtotal.....	(a)	50	15,913,017	82,795	120,164	0	16,115,976	0
90.	Reporting entity contributions for employee benefit plans.....	XXX						0	
91.	Dividends or refunds applied to purchase paid-up additions and annuities.....	XXX						0	
92.	Dividends or refunds applied to shorten endowment or premium paying period.....	XXX						0	
93.	Premium or annuity considerations waived under disability or other contract provisions.....	XXX		193,384				193,384	
94.	Aggregate other amounts not allocable by State.....	XXX		0	0	0	0	0	0
95.	Totals (Direct Business).....	XXX		16,106,401	82,795	120,164	0	16,309,360	0
96.	Plus Reinsurance Assumed.....	XXX		2,415				2,415	
97.	Totals (All Business).....	XXX		16,108,816	82,795	120,164	0	16,311,775	0
98.	Less Reinsurance Ceded.....	XXX		14,833,073	74,516	115,969		15,023,558	
99.	Totals (All Business) less Reinsurance Ceded.....	XXX		1,275,743	8,279	4,195	0	1,288,217	0

**DETAILS OF WRITE-INS**

58001.	Other Alien.....	XXX		20,037				20,037	
58002.	.....	XXX						0	
58003.	.....	XXX						0	
58998.	Summary of remaining write-ins for line 58 from overflow page.....	XXX		0	0	0	0	0	0
58999.	Total (Lines 58001 thru 58003 plus 58998) (Line 58 above).....	XXX		20,037	0	0	0	20,037	0
9401.	.....	XXX						0	
9402.	.....	XXX						0	
9403.	.....	XXX						0	
9498.	Summary of remaining write-ins for line 94 from overflow page.....	XXX		0	0	0	0	0	0
9499.	Total (Lines 9401 thru 9403 plus 9498) (Line 94 above).....	XXX		0	0	0	0	0	0

(L) - Licensed or Chartered - Licensed Insurance Carrier or Domiciled RRG; (R) - Registered - Non-domiciled RRGs; (Q) - Qualified - Qualified or Accredited Reinsurer;

(E) - Eligible - Reporting Entities eligible or approved to write Surplus Lines in the state; (N) - None of the above - Not allowed to write business in the state.

(a) Insert the number of L responses except for Canada and Other Alien.

**Schedule Y - Information Concerning Activities of Insurer Members of a Holding Company Group  
Part 1 - Organizational Chart**

	<b>Domiciliary Location</b>	<b>FEIN</b>	<b>NAIC Co. Code</b>
American Financial Group, Inc.	OH	31-1544320	
American Financial Capital Trust II	DE	31-6549738	
American Financial Capital Trust III	DE	16-6543606	
American Financial Capital Trust IV	DE	16-6543609	
American Financial Enterprises, Inc.	CT	31-0996797	
American Money Management Corporation	OH	31-0828578	
American Real Estate Capital Company, LLC (80%)	OH	27-1577326	
MidMarket Capital Partners, LLC (65%)	DE	27-2829629	
APU Holding Company	OH	41-2112001	
American Premier Underwriters, Inc.	PA	23-6000765	
The Associates of the Jersey Company	NJ	23-6297584	
Cal Coal, Inc.	IL	37-1094159	
Great Southwest Corporation	DE	95-2802826	
The Indianapolis Union Railway Company	IN	35-6001691	
Lehigh Valley Railroad Company	PA	13-6400464	
Pennsylvania Lehigh Oil & Gas Holdings LLC	PA	46-1665396	
Magnolia Alabama Holdings, Inc.	DE	20-1548213	
Magnolia Alabama Holdings LLC	AL	20-1574094	
Michigan Oil & Gas Holdings, LLC	MI	46-1852532	
Ohio Oil & Gas Holdings, LLC	OH	46-1480078	
The Owasco River Railway, Inc.	NY	13-6021353	
PCC Real Estate, Inc.	NY	31-1236926	
PCC Technical Industries, Inc.	DE	76-0080537	
PCC Maryland Realty Corp.	MD	31-1388401	
Penn Central Energy Management Company	DE	06-1209709	
Penn Towers, Inc.	PA	23-1537928	
Pennsylvania Oil & Gas Holdings, LLC	PA	46-3246684	
Pennsylvania-Reading Seashore Lines (66.67%)	NJ	23-6000766	
Pittsburgh and Cross Creek Railroad Company (83%)	PA	23-6207599	
Terminal Realty Penn Co.	DC	23-1707450	
Waynesburg Southern Railroad Company	PA	23-1675796	
GAI Insurance Company, Ltd. *	BMU		
Great American Specialty & Affinity Limited	GBR		
Hangar Acquisition Corp.	OH	31-1446308	
Premier Lease & Loan Services Insurance Agency, Inc.	WA	91-1242743	
Premier Lease & Loan Services of Canada, Inc.	WA	91-1508644	
Risiko Management Corporation	DE	31-1262960	
Dixie Terminal Corporation	OH	31-0823725	
GAI Holding Bermuda Ltd.	BMU	98-0606803	
GAI Indemnity, Ltd. #	GBR	98-0556144	
Marketform Group Limited	GBR		
Marketform Holdings Limited	GBR		
Lavenham Underwriting Limited #	GBR	98-0412245	
Marketform Limited	GBR		
Gabinete Marketform SL	ESP		
Marketform Australia Pty Limited	AUS		
Studio Marketform SRL	ITA		
Marketform Management Services Limited	GBR		
Marketform Managing Agency Limited	GBR		
Sampford Underwriting Limited #	GBR	98-0431601	
Marketform Trust Company Limited	GBR		

\* Denotes insurer

@ Company affiliated but not owned

# Participant in Lloyd's Syndicate 2468

Subsidiaries 100% owned by respective parent unless otherwise stated

^ Total percentage owned by respective parent and other affiliated companies

**Schedule Y - Information Concerning Activities of Insurer Members of a Holding Company Group  
Part 1 - Organizational Chart**

	<b>Domiciliary Location</b>	<b>FEIN</b>	<b>NAIC Co. Code</b>
American Financial Group, Inc.	OH	31-1544320	
└─ Great American Financial Resources, Inc. ^	DE	06-1356481	
└─ AAG Insurance Agency, Inc.	KY	31-1422717	
└─ Ceres Group, Inc.	DE	34-1017531	
└─ Continental General Corporation	NE	47-0717079	
└─ Continental General Insurance Company *	OH	47-0463747	71404
└─ QQAgency of Texas, Inc.	TX	34-1947042	
└─ Great American Advisors, Inc.	OH	31-1395344	
└─ Great American Life Insurance Company *	OH	13-1935920	63312
└─ Aerielle IP Holdings, LLC ^	OH	45-2969767	
└─ Aerielle, LLC ^	DE	26-4391696	
└─ Annuity Investors Life Insurance Company *	OH	31-1021738	93661
└─ Bay Bridge Marina Hemingway's Restaurant, LLC (85%)	MD	27-4078277	
└─ Bay Bridge Marina Management, LLC (85%)	MD	27-0513333	
└─ Brothers Management, LLC (99%)	FL	20-1246122	
└─ FT Liquidation, LLC	OH	45-3988240	
└─ GALIC - Bay Bridge Marina, LLC	MD	20-4604276	
└─ GALIC - Sorrento, LLC ^	FL	45-5565693	
└─ GALIC Brothers, Inc. (80%)	OH	31-1391777	
└─ GALIC Pointe, LLC ^	FL	45-1144095	
└─ Manhattan National Holding Corporation	OH	26-3260520	
└─ Manhattan National Life Insurance Company *	OH	45-0252531	67083
└─ Skipjack Marina Corp.	MD	52-2179330	
└─ United Teacher Associates Insurance Company *	TX	58-0869673	63479
└─ UTA Acquisitions, LLC	TX	47-1933937	
└─ Great American Holding, Inc.	OH	42-1575938	
└─ Agricultural Services, LLC	OH	27-3062314	
└─ United States Commodities Producers, LLC (75%)	MT	45-4110027	
└─ United States Livestock Producers, LLC (75%)	NV	27-2354685	
└─ Livestock Market Enhancement Risk Retention Group * ^	NV	27-4395897	14084
└─ American Empire Surplus Lines Insurance Company *	DE	31-0912199	35351
└─ American Empire Insurance Company *	OH	31-0973761	37990
└─ American Empire Underwriters, Inc.	TX	59-1671722	
└─ GAI Australia Pty Ltd	AUS		
└─ Great American International Insurance Limited *	IRL		
└─ Mid-Continent Casualty Company *	OH	73-0556513	23418
└─ Mid-Continent Assurance Company *	OH	73-1406844	15380
└─ Mid-Continent Excess and Surplus Insurance Company *	DE	38-3803661	13794
└─ Mid-Continent Specialty Insurance Services, Inc.	OK	30-0571535	
└─ Oklahoma Surety Company *	OH	73-0773259	23426
└─ Republic Indemnity Company of America *	CA	95-2801326	22179
└─ Republic Indemnity Company of California *	CA	31-1054123	43753
└─ Summit Consulting, LLC	FL	59-1683711	
└─ Heritage Summit Healthcare, LLC	FL	59-3385208	
└─ Summit Holding Southeast, Inc.	FL	59-3409855	
└─ Bridgefield Employers Insurance Company*	FL	59-1835212	10701
└─ Bridgefield Casualty Insurance Company*	FL	59-3269531	10335

\* Denotes insurer

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# Participant in Lloyd's Syndicate 2468

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^ Total percentage owned by respective parent and other affiliated companies

**Schedule Y - Information Concerning Activities of Insurer Members of a Holding Company Group  
Part 1 - Organizational Chart**

	Domiciliary Location	FEIN	NAIC Co. Code
American Financial Group, Inc.	OH	31-1544320	
Great American Insurance Company *	OH	31-0501234	16691
American Signature Underwriters, Inc.	OH	31-1463075	
Brothers Property Corporation (80%)	OH	59-2840291	
Brothers Le Pavillon, LLC	DE	20-5173494	
Brothers Le Pavillon (SPE), LLC	DE	20-5173589	
Brothers Pennsylvanian Corporation	PA	25-1754638	
Brothers Property Management Corporation	OH	59-2840294	
Crescent Centre Apartments ^	OH	20-4498054	
Crop Managers Insurance Agency, Inc.	KS	31-1277904	
Dempsey & Siders Agency, Inc.	OH	31-0589001	
Eden Park Insurance Brokers, Inc.	CA	31-1341668	
El Aguila, Compañía de Seguros, S.A. de C.V. *	MEX		
Financidora de Primas Condor, S.A. de C.V. (99%)	MEX		
Farmers Crop Insurance Alliance, Inc.	KS	39-1404033	
FCIA Management Company, Inc.	NY	13-3628555	
Foreign Credit Insurance Association @	NY		
GAI Warranty Company	OH	31-1753938	
GAI Warranty Company of Florida	FL	31-1765544	
GAI Warranty Company of Canada Inc.	CAN		
Global Premier Finance Company	OH	61-1329718	
Great American Agency of Texas, Inc.	TX	74-2693636	
Great American Alliance Insurance Company *	OH	95-1542353	26832
Great American Assurance Company *	OH	15-6020948	26344
Great American Casualty Insurance Company *	OH	61-0983091	39896
Great American Claims Services, Inc.	DE	31-1228726	
Great American Contemporary Insurance Company *	OH	36-4079497	10646
Great American E & S Insurance Company *	DE	31-0954439	37532
Great American Fidelity Insurance Company *	DE	31-1036473	41858
Great American Insurance Agency, Inc.	OH	31-1652643	
Great American Insurance Company of New York *	NY	13-5539046	22136
Great American Lloyd's Insurance Company * @	TX	31-0974853	38024
Great American Lloyd's, Inc.	TX	31-1073664	
Great American Management Services, Inc.	OH	31-0856644	
Great American Protection Insurance Company *	OH	31-1288778	38580
Great American Re Inc.	DE	31-0918893	
Great American Security Insurance Company *	OH	31-1209419	31135
Great American Spirit Insurance Company *	OH	31-1237970	33723
Insurance (GB) Limited *	GBR		
Key Largo Group, Inc.	FL	59-1263251	
National Interstate Corporation (51.4%)	OH	34-1607394	
American Highways Insurance Agency, Inc.	OH	34-1899058	
Explorer RV Insurance Agency, Inc.	OH	31-1548235	
Hudson Indemnity, Ltd.	CYM	98-0191335	
Hudson Management Group, Ltd.	VIR	66-0660039	
National Interstate Insurance Agency, Inc.	OH	34-1607396	
Commercial For Hire Transportation Purchasing Group @	SC		
National Interstate Insurance Company *	OH	34-1607395	32620
National Interstate Insurance Company of Hawaii, Inc. *	OH	99-0345306	11051
TransProtection Service Company	MO	43-1254631	
Triumphe Casualty Company *	OH	95-3623282	41106
Vanliner Insurance Company *	MO	86-0114294	21172
Vanliner Reinsurance Limited *	BMU		
Safety Claims & Litigation Services, LLC	MT	20-5546054	
Safety, Claims and Litigation Services, LLC	OH	46-4570914	
Pinecrest Place LLC	FL	27-2226948	
PLLS Canada Insurance Brokers Inc. (49%)	CAN	871850814	
Professional Risk Brokers, Inc.	IL	31-1293064	
Strategic Comp Holdings, L.L.C.	LA	72-1331800	
Strategic Comp Services, L.L.C.	LA	36-4517754	
Strategic Comp, L.L.C.	LA	32-0050970	
One East Fourth, Inc.	OH	31-0686194	
Pioneer Carpet Mills, Inc.	OH	31-0883227	
TEJ Holdings, Inc.	OH	31-1119320	
Three East Fourth, Inc.	OH	31-0728327	

\* Denotes insurer

@ Company affiliated but not owned

# Participant in Lloyd's Syndicate 2468

Subsidiaries 100% owned by respective parent unless otherwise stated

^ Total percentage owned by respective parent and other affiliated companies

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership Board, Management Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
<b>Members</b>														
			31-1544320		0000944707	NYSE	American Financial Group, Inc.	OH	UIP		Ownership			
			31-6549738				American Financial Capital Trust II	DE	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			16-6543606				American Financial Capital Trust III	DE	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			16-6543609				American Financial Capital Trust IV	DE	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			31-0996797				American Financial Enterprises, Inc.	CT	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			31-0828578				American Money Management Corporation	OH	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			27-1577326				American Real Estate Capital Company, LLC	OH	NIA	American Money Management Corporation	Ownership	80.000	American Financial Group, Inc.	
			27-2829629				MidMarket Capital Partners, LLC	DE	NIA	American Money Management Corporation	Ownership	65.000	American Financial Group, Inc.	
			41-2112001				APU Holding Company	OH	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			23-6000765				American Premier Underwriters, Inc.	PA	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc.	
			23-6297584				The Associates of the Jersey Company	NJ	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			37-1094159				Cal Coal, Inc.	IL	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			95-2802826				Great Southwest Corporation	DE	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			35-6001691				The Indianapolis Union Railway Company	IN	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			13-6400464				Lehigh Valley Railroad Company	PA	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			46-1665396				Pennsylvania Lehigh Oil & Gas Holdings LLC	PA	NIA	Lehigh Valley Railroad Company	Ownership	100.000	American Financial Group, Inc.	
			20-1548213				Magnolia Alabama Holdings, Inc.	DE	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			20-1574094				Magnolia Alabama Holdings LLC	AL	NIA	Magnolia Alabama Holdings, Inc.	Ownership	100.000	American Financial Group, Inc.	
			46-1852532				Michigan Oil & Gas Holdings, LLC	MI	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			46-1480078				Ohio Oil & Gas Holdings, LLC	OH	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			13-6021353				The Owasco River Railway, Inc.	NY	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			31-1236926				PCC Real Estate, Inc.	NY	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			76-0080537				PCC Technical Industries, Inc.	DE	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			31-1388401				PCC Maryland Realty Corp.	MD	NIA	PCC Technical Industries, Inc.	Ownership	100.000	American Financial Group, Inc.	
			06-1209709				Penn Central Energy Management Company	DE	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			23-1537928				Penn Towers, Inc.	PA	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			46-3246684				Pennsylvania Oil & Gas Holdings, LLC	PA	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			23-6000766				Pennsylvania-Reading Seashore Lines	NJ	NIA	American Premier Underwriters, Inc.	Ownership	66.670	American Financial Group, Inc.	
			23-6207599				Pittsburgh and Cross Creek Railroad Company	PA	NIA	American Premier Underwriters, Inc.	Ownership	83.000	American Financial Group, Inc.	
			23-1707450				Terminal Realty Penn Co.	DC	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
			23-1675796				Waynesburg Southern Railroad Company	PA	NIA	American Premier Underwriters, Inc.	Ownership	100.000	American Financial Group, Inc.	
							GAI Insurance Company, Ltd.	BMU	IA	APU Holding Company	Ownership	100.000	American Financial Group, Inc.	
							Great American Specialty & Affinity Limited	GBR	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc.	
			31-1446308				Hangar Acquisition Corp.	OH	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc.	
			91-1242743				Premier Lease & Loan Services Insurance Agency, Inc.	WA	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc.	
			91-1508644				Premier Lease & Loan Services of Canada, Inc.	WA	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc.	

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**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership Board, Management Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
			31-1262960				Risico Management Corporation	DE	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc.	
			31-0823725				Dixie Terminal Corporation	OH	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			98-0606803				GAI Holding Bermuda Ltd.	BMU	NIA	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			98-0556144				GAI Indemnity, Ltd.	GBR	IA	GAI Holding Bermuda Ltd.	Ownership	100.000	American Financial Group, Inc.	
							Marketform Group Limited	GBR	NIA	GAI Holding Bermuda Ltd.	Ownership	100.000	American Financial Group, Inc.	
							Marketform Holdings Limited	GBR	NIA	Marketform Group Limited	Ownership	100.000	American Financial Group, Inc.	
			98-0412245				Lavenham Underwriting Limited	GBR	IA	Marketform Holdings Limited	Ownership	100.000	American Financial Group, Inc.	
							Marketform Limited	GBR	NIA	Marketform Holdings Limited	Ownership	100.000	American Financial Group, Inc.	
							Gabinete Marketform SL	ESP	NIA	Marketform Limited	Ownership	100.000	American Financial Group, Inc.	
							Marketform Australia Pty Limited	AUS	NIA	Marketform Limited	Ownership	100.000	American Financial Group, Inc.	
							Studio Marketform SRL	ITA	NIA	Marketform Limited	Ownership	100.000	American Financial Group, Inc.	
							Marketform Management Services Limited	GBR	NIA	Marketform Holdings Limited	Ownership	100.000	American Financial Group, Inc.	
							Marketform Managing Agency Limited	GBR	NIA	Marketform Holdings Limited	Ownership	100.000	American Financial Group, Inc.	
			98-0431601				Sampford Underwriting Limited	GBR	IA	Marketform Holdings Limited	Ownership	100.000	American Financial Group, Inc.	
							Marketform Trust Company Limited	GBR	NIA	Marketform Group Limited	Ownership	100.000	American Financial Group, Inc.	
			06-1356481				Great American Financial Resources, Inc.	DE	UIP	American Financial Group, Inc.	Ownership	100.000	American Financial Group, Inc.	1
			31-1422717				AAG Insurance Agency, Inc.	KY	NIA	Great American Financial Resources, Inc.	Ownership	100.000	American Financial Group, Inc.	
			34-1017531				Ceres Group, Inc.	DE	NIA	Great American Financial Resources, Inc.	Ownership	100.000	American Financial Group, Inc.	
			47-0717079				Continental General Corporation	NE	NIA	Ceres Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	71404	47-0463747				Continental General Insurance Company	OH	IA	Continental General Corporation	Ownership	100.000	American Financial Group, Inc.	
			34-1947042				QQA Agency of Texas, Inc.	TX	NIA	Ceres Group, Inc.	Ownership	100.000	American Financial Group, Inc.	
			31-1395344				Great American Advisors, Inc.	OH	NIA	Great American Financial Resources, Inc.	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	63312	13-1935920				Great American Life Insurance Company	OH	UDP	Great American Financial Resources, Inc.	Ownership	100.000	American Financial Group, Inc.	
			45-2969767				Aerielle IP Holdings, LLC	OH	NIA	Great American Life Insurance Company	Ownership	62.500	American Financial Group, Inc.	2
			26-4391696				Aerielle, LLC	DE	NIA	Great American Life Insurance Company	Ownership	62.500	American Financial Group, Inc.	2
0084	American Financial Group, Inc.	93661	31-1021738				Annuity Investors Life Insurance Company	OH	IA	Great American Life Insurance Company	Ownership	100.000	American Financial Group, Inc.	
			27-4078277				Bay Bridge Marina Hemingway's Restaurant, LLC	MD	NIA	Great American Life Insurance Company	Ownership	85.000	American Financial Group, Inc.	
			27-0513333				Bay Bridge Marina Management, LLC	MD	NIA	Great American Life Insurance Company	Ownership	85.000	American Financial Group, Inc.	
			20-1246122				Brothers Management, LLC	FL	NIA	Great American Life Insurance Company	Ownership	99.000	American Financial Group, Inc.	
			45-3988240				FT Liquidation, LLC	OH	NIA	Great American Life Insurance Company	Ownership	100.000	American Financial Group, Inc.	
			20-4604276				GALIC - Bay Bridge Marina, LLC	MD	NIA	Great American Life Insurance Company	Ownership	100.000	American Financial Group, Inc.	
			45-5565693				GALIC - Sorrento, LLC	FL	NIA	Great American Life Insurance Company	Ownership	65.000	American Financial Group, Inc.	2
			31-1391777				GALIC Brothers, Inc.	OH	NIA	Great American Life Insurance Company	Ownership	80.000	American Financial Group, Inc.	
			45-1144095				GALIC Pointe, LLC	FL	NIA	Great American Life Insurance Company	Ownership	65.000	American Financial Group, Inc.	2
			26-3260520				Manhattan National Holding Corporation	OH	UDP	Great American Life Insurance Company	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	67083	45-0252531				Manhattan National Life Insurance Company	OH	RE	Manhattan National Holding Corporation	Ownership	100.000	American Financial Group, Inc.	

Q13.1

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership Board, Management Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
0084	American Financial Group, Inc.	63479	52-2179330 58-0869673 47-1933937 42-1575938 27-3062314 45-4110027				Skipjack Marina Corp. United Teacher Associates Insurance Company UTA Acquisitions, LLC Great American Holding, Inc. Agricultural Services, LLC United States Commodities Producers LLC	MD TX TX OH OH MT	NIA IA NIA NIA NIA NIA	Great American Life Insurance Company Great American Financial Resources, Inc. United Teacher Associates Insurance Company American Financial Group, Inc. Great American Holding, Inc. Agricultural Services, LLC	Ownership Ownership Ownership Ownership Ownership Ownership	100.000 100.000 100.000 100.000 100.000 75.000	American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc.	
0084	American Financial Group, Inc.	14084	27-4395897 27-2354685				Livestock Market Enhancement Risk Retention Group United States Livestock Producers, LLC	NV NV	IA NIA	United States Commodities Producers LLC Agricultural Services, LLC	Ownership Ownership	1.000 75.000	American Financial Group, Inc. American Financial Group, Inc.	2
0084	American Financial Group, Inc.	14084	27-4395897				Livestock Market Enhancement Risk Retention Group	NV	IA	United States Livestock Producers, LLC	Ownership	99.000	American Financial Group, Inc.	2
0084	American Financial Group, Inc.	35351	31-0912199				American Empire Surplus Lines Insurance Company	DE	IA	Great American Holding, Inc.	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	37990	31-0973761 59-1671722				American Empire Insurance Company American Empire Underwriters, Inc. GAI Australia Pty Ltd	OH TX AUS	IA NIA NIA	American Empire Surplus Lines Insurance Company American Empire Insurance Company Great American Holding, Inc.	Ownership Ownership Ownership	100.000 100.000 100.000	American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc.	
0084	American Financial Group, Inc.	23418	73-0556513				Great American International Insurance Limited	IRL	IA	Great American Holding, Inc.	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	15380	73-1406844				Mid-Continent Casualty Company	OH	IA	Great American Holding, Inc.	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	13794	38-3803661 30-0571535				Mid-Continent Assurance Company Mid-Continent Excess and Surplus Insurance Company Mid-Continent Specialty Insurance Services, Inc.	OH DE OK	IA IA NIA	Mid-Continent Casualty Company Mid-Continent Casualty Company Mid-Continent Casualty Company	Ownership Ownership Ownership	100.000 100.000 100.000	American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc.	
0084	American Financial Group, Inc.	23426	73-0773259				Oklahoma Surety Company	OH	IA	Mid-Continent Casualty Company	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	22179	95-2801326				Republic Indemnity Company of America	CA	IA	Great American Holding, Inc.	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	43753	31-1054123 59-1683711 59-3385208 59-3409855				Republic Indemnity Company of California Summit Consulting, LLC Heritage Summit Healthcare, LLC Summit Holding Southeast, Inc.	CA FL FL FL	IA NIA NIA NIA	Republic Indemnity Company of America Great American Holding, Inc. Summit Consulting, LLC Great American Holding, Inc.	Ownership Ownership Ownership Ownership	100.000 100.000 100.000 100.000	American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc.	
0084	American Financial Group, Inc.	10701	59-1835212				Bridgefield Employers Insurance Company	FL	IA	Summit Holding Southeast, Inc.	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	10335	59-3269531				Bridgefield Casualty Insurance Company	FL	IA	Bridgefield Employers Insurance Company	Ownership	100.000	American Financial Group, Inc.	
0084	American Financial Group, Inc.	16691	31-0501234 45-2969767 26-4391696 31-1463075 59-2840291 20-5173494 20-5173589 25-1754638 59-2840294 20-4498054				Great American Insurance Company Aerielle IP Holdings, LLC Aerielle, LLC American Signature Underwriters, Inc. Brothers Property Corporation Brothers Le Pavillon, LLC Brothers Le Pavillon (SPE), LLC Brothers Pennsylvania Corporation Brothers Property Management Corporation Crescent Centre Apartments	OH OH DE OH OH DE DE PA OH OH	NIA NIA NIA NIA NIA NIA NIA NIA NIA NIA	Great American Insurance Company Great American Insurance Company Great American Insurance Company Great American Insurance Company Great American Insurance Company Brothers Property Corporation Brothers Le Pavillon, LLC Brothers Property Corporation Brothers Property Corporation Brothers Property Corporation Great American Insurance Company	Ownership Ownership Ownership Ownership Ownership Ownership Ownership Ownership Ownership Ownership Ownership	100.000 37.500 37.500 100.000 80.000 100.000 100.000 100.000 100.000 100.000 100.000	American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc. American Financial Group, Inc.	2 2 1 1 1

Q13.2

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership Board, Management Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
			31-1277904				Crop Managers Insurance Agency, Inc.....	KS.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-0589001				Dempsey & Sidors Agency, Inc.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-1341668				Eden Park Insurance Brokers, Inc.....	CA.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
							El Aguila, Compañía de Seguros, S.A. de C.V.....	MEX.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
							Financiadora de Primas Condor, S.A. de C.V.....	MEX.....	NIA.....	El Aguila, Compañía de Seguros, S.A. de C.V.....	Ownership.....	99.000	American Financial Group, Inc.....	
			39-1404033				Farmers Crop Insurance Alliance, Inc.....	KS.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			13-3628555				FCIA Management Company, Inc.....	NY.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
							Foreign Credit Insurance Association.....	NY.....	OTH.....	Great American Insurance Company.....	Management.....		American Financial Group, Inc.....	3.....
			31-1753938				GAI Warranty Company.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-1765544				GAI Warranty Company of Florida.....	FL.....	NIA.....	GAI Warranty Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
							GAI Warranty Company of Canada Inc.....	CAN.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			45-5565693				GALIC - Sorrento, LLC.....	FL.....	NIA.....	Great American Insurance Company.....	Ownership.....	35.000	American Financial Group, Inc.....	2.....
			45-1144095				GALIC Pointe, LLC.....	FL.....	NIA.....	Great American Insurance Company.....	Ownership.....	35.000	American Financial Group, Inc.....	2.....
			61-1329718				Global Premier Finance Company.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			74-2693636				Great American Agency of Texas, Inc.....	TX.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	26832.....	95-1542353				Great American Alliance Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	26344.....	15-6020948				Great American Assurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	39896.....	61-0983091				Great American Casualty Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-1228726				Great American Claims Services, Inc.....	DE.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	10646.....	36-4079497				Great American Contemporary Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	37532.....	31-0954439				Great American E & S Insurance Company.....	DE.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	41858.....	31-1036473				Great American Fidelity Insurance Company.....	DE.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-1652643				Great American Insurance Agency, Inc.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	22136.....	13-5539046				Great American Insurance Company of New York.....	NY.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	38024.....	31-0974853				Great American Lloyd's Insurance Company.....	TX.....	IA.....	Great American Insurance Company.....	Other.....		American Financial Group, Inc.....	4.....
			31-1073664				Great American Lloyd's, Inc.....	TX.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-0856644				Great American Management Services, Inc.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	38580.....	31-1288778				Great American Protection Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-0918893				Great American Re Inc.....	DE.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	31135.....	31-1209419				Great American Security Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	33723.....	31-1237970				Great American Spirit Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
							Insurance (GB) Limited.....	GBR.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			59-1263251				Key Largo Group, Inc.....	FL.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			34-1607394		0001301106	NASDAQ.....	National Interstate Corporation.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	51.400	American Financial Group, Inc.....	
			34-1899058				American Highways Insurance Agency, Inc.....	OH.....	NIA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-1548235				Explorer RV Insurance Agency, Inc.....	OH.....	NIA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	

Q13.3

**SCHEDULE Y**

**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	Federal ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership Board, Management Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
			98-0191335				Hudson Indemnity, Ltd.....	KY.....	IA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	
			66-0660039				Hudson Management Group, Ltd.....	CYM.....	NIA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	
			34-1607396				National Interstate Insurance Agency, Inc.....	OH.....	NIA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	
							Commercial For Hire Transportation Purchasing Group.....	SC.....	NIA.....	National Interstate Insurance Agency, Inc.....	Management.....		American Financial Group, Inc.....	5.....
0084.....	American Financial Group, Inc.....	32620.....	34-1607395				National Interstate Insurance Company.....	OH.....	IA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	11051.....	99-0345306				National Interstate Insurance Company of Hawaii, Inc.....	OH.....	IA.....	National Interstate Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			43-1254631				TransProtection Service Company.....	MO.....	NIA.....	National Interstate Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	41106.....	95-3623282				Triumpe Casualty Company.....	OH.....	IA.....	National Interstate Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
0084.....	American Financial Group, Inc.....	21172.....	86-0114294				Vanliner Insurance Company.....	MO.....	IA.....	National Interstate Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
							Vanliner Reinsurance Limited.....	BMU.....	IA.....	National Interstate Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			20-5546054				Safety Claims & Litigation Services, LLC.....	MT.....	NIA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	
			46-4570914				Safety, Claims and Litigation Services, LLC.....	OH.....	NIA.....	National Interstate Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	
			27-2226948				Pinecrest Place LLC.....	FL.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			871850814				PLLS Canada Insurance Brokers Inc.....	CAN.....	NIA.....	Great American Insurance Company.....	Ownership.....	49.000	American Financial Group, Inc.....	
			31-1293064				Professional Risk Brokers, Inc.....	IL.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			72-1331800				Strategic Comp Holdings, L.L.C.....	LA.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	
			36-4517754				Strategic Comp Services, L.L.C.....	LA.....	NIA.....	Strategic Comp Holdings, L.L.C.....	Ownership.....	100.000	American Financial Group, Inc.....	
			32-0050970				Strategic Comp, L.L.C.....	LA.....	NIA.....	Strategic Comp Holdings, L.L.C.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-0686194				One East Fourth, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-0883227				Pioneer Carpet Mills, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-1119320				TEJ Holdings, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	
			31-0728327				Three East Fourth, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	

Q13.4

**Asterisk**

**Explanation**

1	Another affiliated company owns 1% or less of the shares.
2	The entity is owned by more than one company within the AFG Group.
3	Great American Insurance Company is the majority member of the Association.
4	Beneficial interest and indirect control is established by trust agreements between Great American Insurance Company and each of the underwriters of the Company.
5	Company is affiliated but not owned.

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES**

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason, enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

	<b>Response</b>
1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement?	NO
2. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement?	NO
3. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
4. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
5. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC?	NO
6. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC?	NO
7. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC?	NO

**Explanations:**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

**Bar Code:**



**NONE**

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE A - VERIFICATION**

Real Estate

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year.....	0	
2. Cost of acquired:		
2.1 Actual cost at time of acquisition.....		
2.2 Additional investment made after acquisition.....		
3. Current year change in encumbrances.....		
4. Total gain (loss) on disposals.....		
5. Deduct amounts received on disposals.....		
6. Total foreign exchange change in book/adjusted carrying value.....		
7. Deduct current year's other than temporary impairment recognized.....		
8. Deduct current year's depreciation.....		
9. Book/adjusted carrying value at end of current period (Lines 1+2+3+4-5+6-7-8).....	0	0
10. Deduct total nonadmitted amounts.....		
11. Statement value at end of current period (Line 9 minus Line 10).....	0	0

**SCHEDULE B - VERIFICATION**

Mortgage Loans

	1 Year to Date	2 Prior Year Ended December 31
1. Book value/recorded investment excluding accrued interest, December 31 of prior year.....	0	
2. Cost of acquired:		
2.1 Actual cost at time of acquisition.....		
2.2 Additional investment made after acquisition.....		
3. Capitalized deferred interest and other.....		
4. Accrual of discount.....		
5. Unrealized valuation increase (decrease).....		
6. Total gain (loss) on disposals.....		
7. Deduct amounts received on disposals.....		
8. Deduct amortization of premium and mortgage interest points and commitment fees.....		
9. Total foreign exchange change in book value/recorded investment excluding accrued interest.....		
10. Deduct current year's other than temporary impairment recognized.....		
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10).....	0	0
12. Total valuation allowance.....		
13. Subtotal (Line 11 plus Line 12).....	0	0
14. Deduct total nonadmitted amounts.....		
15. Statement value at end of current period (Line 13 minus Line 14).....	0	0

**SCHEDULE BA - VERIFICATION**

Other Long-Term Invested Assets

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year.....	0	0
2. Cost of acquired:		
2.1 Actual cost at time of acquisition.....		
2.2 Additional investment made after acquisition.....		
3. Capitalized deferred interest and other.....		
4. Accrual of discount.....		
5. Unrealized valuation increase (decrease).....		
6. Total gain (loss) on disposals.....		
7. Deduct amounts received on disposals.....		
8. Deduct amortization of premium and depreciation.....		
9. Total foreign exchange change in book/adjusted carrying value.....		
10. Deduct current year's other than temporary impairment recognized.....		
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10).....	0	0
12. Deduct total nonadmitted amounts.....		
13. Statement value at end of current period (Line 11 minus Line 12).....	0	0

**SCHEDULE D - VERIFICATION**

Bonds and Stocks

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year.....	138,738,116	145,367,562
2. Cost of bonds and stocks acquired.....	22,625,430	13,387,318
3. Accrual of discount.....	236,487	386,991
4. Unrealized valuation increase (decrease).....	6,521	16,892
5. Total gain (loss) on disposals.....	280,591	438,319
6. Deduct consideration for bonds and stocks disposed of.....	24,341,959	20,642,614
7. Deduct amortization of premium.....	176,460	216,351
8. Total foreign exchange change in book/adjusted carrying value.....		
9. Deduct current year's other than temporary impairment recognized.....		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9).....	137,368,725	138,738,116
11. Deduct total nonadmitted amounts.....		
12. Statement value at end of current period (Line 10 minus Line 11).....	137,368,725	138,738,116

**SCHEDULE D - PART 1B**

Showing the Acquisitions, Dispositions and Non-Trading Activity  
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
<b>BONDS</b>								
1. NAIC 1 (a).....	134,837,865	65,943,486	69,808,450	493,596	131,404,790	134,837,865	131,466,497	129,324,332
2. NAIC 2 (a).....	28,424,860		2,230,681	(469,455)	30,496,009	28,424,860	25,724,724	34,440,085
3. NAIC 3 (a).....	2,463,659		6,869	1,793	2,531,748	2,463,659	2,458,583	1,759,871
4. NAIC 4 (a).....	97,705	207,071	4,576	(860)	100,526	97,705	299,340	899,699
5. NAIC 5 (a).....					320,079			
6. NAIC 6 (a).....								
7. Total Bonds.....	165,824,089	66,150,557	72,050,576	25,074	164,853,152	165,824,089	159,949,144	166,423,987
<b>PREFERRED STOCK</b>								
8. NAIC 1.....								
9. NAIC 2.....								
10. NAIC 3.....								
11. NAIC 4.....								
12. NAIC 5.....								
13. NAIC 6.....								
14. Total Preferred Stock.....	0	0	0	0	0	0	0	0
15. Total Bonds and Preferred Stock.....	165,824,089	66,150,557	72,050,576	25,074	164,853,152	165,824,089	159,949,144	166,423,987

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(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of non-rated short-term and cash equivalent bonds by NAIC designation:  
NAIC 1 \$.....22,652,847; NAIC 2 \$.....0; NAIC 3 \$.....0; NAIC 4 \$.....0; NAIC 5 \$.....0; NAIC 6 \$.....0.

**SCHEDULE DA - PART 1**

Short-Term Investments

	1 Book/Adjusted Carrying Value	2 Par Value	3 Actual Cost	4 Interest Collected Year To Date	5 Paid for Accrued Interest Year To Date
9199999.....	.....22,652,847	.....XXX.....	.....22,652,847	.....3,072	.....

**SCHEDULE DA - VERIFICATION**

Short-Term Investments

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year.....	.....27,751,779	.....25,016,016
2. Cost of short-term investments acquired.....	.....154,557,420	.....168,153,923
3. Accrual of discount.....	.....	.....
4. Unrealized valuation increase (decrease).....	.....	.....
5. Total gain (loss) on disposals.....	.....	.....
6. Deduct consideration received on disposals.....	.....159,656,352	.....165,418,160
7. Deduct amortization of premium.....	.....	.....
8. Total foreign exchange change in book/adjusted carrying value.....	.....	.....
9. Deduct current year's other than temporary impairment recognized.....	.....	.....
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9).....	.....22,652,847	.....27,751,779
11. Deduct total nonadmitted amounts.....	.....	.....
12. Statement value at end of current period (Line 10 minus Line 11).....	.....22,652,847	.....27,751,779

**Sch. DB-Pt A-Verification**  
**NONE**

**Sch. DB-Pt B-Verification**  
**NONE**

**Sch. DB-Pt C-Sn 1**  
**NONE**

**Sch. DB-Pt C-Sn 2**  
**NONE**

**Sch. DB-Verification**  
**NONE**

**Sch. E-Verification**  
**NONE**

**Sch. A-Pt 2**  
**NONE**

**Sch. A-Pt 3**  
**NONE**

**Sch. B-Pt 2**  
**NONE**

**Sch. B-Pt 3**  
**NONE**

**Sch. BA-Pt 2**  
**NONE**

**Sch. BA-Pt 3**  
**NONE**

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE D - PART 3**

Show all Long-Term Bonds and Stock Acquired During the Current Quarter

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Number of Shares of Stock	7 Actual Cost	8 Par Value	9 Paid for Accrued Interest and Dividends	10 NAIC Designation or Market Indicator (a)
<b>Bonds - U.S. Political Subdivisions of States, Territories and Possessions</b>									
355694 3U 2	FREDERICK CNTY MD PREREF B 5.30 2/01/24.....		...07/14/2014	Defeasement.....		.....207,071	.....185,000	.....4,439	4Z.....
355694 4E 7	FREDERICK CNTY MD UNREF B 5.30 2/01/2024.....		...07/14/2014	Defeasement.....		.....2,031,530	.....1,815,000	.....43,555	1FE.....
2499999	Total Bonds - U.S. Political Subdivisions of States, Territories and Possessions.....					.....2,238,600	.....2,000,000	.....47,994	.....XXX.....
<b>Bonds - Industrial and Miscellaneous</b>									
06406H CQ 0	BANK OF NY MELLON MTN 3.95 11/18/2025.....		...07/31/2014	BANC OF AMERICA SECURITIES.....		.....1,041,100	.....1,000,000	.....8,449	1FE.....
06406H CX 5	BANK OF NY MELLON MTN 3.25 09/11/2024.....		...09/04/2014	MORGAN STANLEY.....		.....996,530	.....1,000,000		1FE.....
07330M AA 5	BRANCH BKG & TR 3.80 10/30/2026.....		...09/22/2014	DEUTSCHE BANK.....		.....997,560	.....1,000,000		1FE.....
20030N BL 4	COMCAST CORP 3.375 02/15/2025.....		...08/05/2014	CS FIRST BOSTON.....		.....999,120	.....1,000,000		1FE.....
210518 CW 4	CONSUMERS ENERGY 3.125 08/31/2024.....		...08/11/2014	WELLS FARGO BROKERAGE SERVICES.....		.....998,980	.....1,000,000		1FE.....
278642 AL 7	EBAY INC 3.45 08/01/2024.....		...07/23/2014	CITIGROUP.....		.....998,990	.....1,000,000		1FE.....
302508 AQ 9	FMR CORP 7.57 06/15/2029.....		...08/01/2014	BANC OF AMERICA SECURITIES.....		.....1,379,780	.....1,000,000	.....10,724	1FE.....
771196 BE 1	ROCHE HLDGS INC 3.35 09/30/2024.....		...09/22/2014	DEUTSCHE BANK.....		.....997,470	.....1,000,000		1FE.....
778296 AA 1	ROSS STORES INC 3.375 09/15/2024.....		...09/15/2014	BANC OF AMERICA SECURITIES.....		.....993,290	.....1,000,000		1FE.....
78408L AB 3	JOHNSON (SC) & SON 3.35 09/30/2024.....		...09/30/2014	BANC OF AMERICA SECURITIES.....		.....999,080	.....1,000,000		1FE.....
871829 AU 1	SYSCO CORP 3.50 10/02/2024.....		...09/23/2014	GOLDMAN SACHS.....		.....996,160	.....1,000,000		1FE.....
91159H HK 9	US BANCORP 3.60 09/11/2024.....		...09/08/2014	US BANCORP.....		.....1,995,840	.....2,000,000		1FE.....
3899999	Total Bonds - Industrial and Miscellaneous.....					.....13,393,900	.....13,000,000	.....19,173	.....XXX.....
8399997	Total Bonds - Part 3.....					.....15,632,500	.....15,000,000	.....67,167	.....XXX.....
8399999	Total Bonds.....					.....15,632,500	.....15,000,000	.....67,167	.....XXX.....
9999999	Total Bonds, Preferred and Common Stocks.....					.....15,632,500	.....XXX.....	.....67,167	.....XXX.....

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues:.....0.

QE04

**SCHEDULE D - PART 4**

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1 CUSIP Identification	2 Description	3 F o r e i g n	4 Disposal Date	5 Name of Purchaser	6 Number of Shares of Stock	7 Consideration	8 Par Value	9 Actual Cost	10 Prior Year Book/ Adjusted Carrying Value	Change in Book/Adjusted Carrying Value					16 Book/ Adjusted Carrying Value At Disposal Date	17 Foreign Exchange Gain (Loss) on Disposal	18 Realized Gain (Loss) on Disposal	19 Total Gain (Loss) on Disposal	20 Bond Interest/ Stock Dividends Received During Year	21 Stated Contractual Maturity Date	22 NAIC Design- ation or Market Indicator (a)	
										11 Unrealized Valuation Increase/ (Decrease)	12 Current Year's (Amortization)/ Accretion	13 Current Year's Other Than Temporary Impairment Recognized	14 Total Change in B./A.C.V. (11+12-13)	15 Total Foreign Exchange Change in B./A.C.V.								
<b>Bonds - U.S. Government</b>																						
31287P	D8 3		09/15/2014	MBS Paydown		153	153	152	150						153			0	6	02/01/2032	1	
31287R	6Y 0		09/15/2014	MBS Paydown		242	242	245	244		(0)		(0)		242			0	10	05/01/2032	1	
31287S	6R 3		09/15/2014	MBS Paydown		51	51	52	50						51			0	2	05/01/2032	1	
31287S	FS 1		09/15/2014	MBS Paydown		315	315	319	314		(0)		(0)		315			0	13	04/01/2032	1	
31287T	GK 5		09/15/2014	MBS Paydown		166	166	168	166		(0)		(0)		166			0	7	05/01/2032	1	
31287U	EQ 1		09/15/2014	MBS Paydown		79	79	80	65		(0)		(0)		79			0	3	06/01/2032	1	
31288H	7A 2		09/15/2014	MBS Paydown		11,427	11,427	11,723	11,176		(240)		(240)		11,427			0	462	05/01/2033	1	
31292G	5V 4		09/15/2014	MBS Paydown		641	641	645	603		(1)		(1)		641			0	29	09/01/2029	1	
31292H	NH 3		09/15/2014	MBS Paydown		6,437	6,437	6,460	6,049		(96)		(96)		6,437			0	252	02/01/2032	1	
31292H	QN 7		09/15/2014	MBS Paydown		2,114	2,114	2,135	2,098		(37)		(37)		2,114			0	84	05/01/2032	1	
31294J	3H 9		09/15/2014	MBS Paydown		537	537	522	412						537			0	23	01/01/2015	1	
31294J	YY 8		08/15/2014	MBS Paydown		423	423	412	423						423			0	17	08/01/2014	1	
31371G	W3 0		09/25/2014	MBS Paydown		309	309	346	299		(0)		(0)		309			0	23	05/01/2018	1	
36207H	VH 7		09/15/2014	MBS Paydown		99	99	99	99						99			0	5	06/15/2026	1	
36208C	Y9 2		09/15/2014	MBS Paydown		17	17	17	17						17			0	1	06/15/2027	1	
690353	RX 7		08/27/2014	Sinking Fund Redemption		37,953	37,953	37,953	37,952		0		0		37,953			0	1,685	02/27/2027	1	
0599999	Total Bonds - U.S. Government						60,962	60,962	61,328	60,117		0		(375)	0	60,962		0	0	2,621	XXX	XXX
<b>Bonds - U.S. Political Subdivisions of States, Territories and Possessions</b>																						
355694	R6 9		07/14/2014	Defeasement		2,238,600	2,000,000	2,018,540	2,012,379		(64)		(64)		2,011,437		227,163	227,163	100,994	02/01/2024	1FE	
2499999	Total Bonds - U.S. Political Subdivisions of States, Territories and Possessions						2,238,600	2,000,000	2,018,540	2,012,379		0		(64)	0	2,011,437		227,163	227,163	100,994	XXX	XXX
<b>Bonds - U.S. Special Revenue and Special Assessment</b>																						
312905	B4 3		09/15/2014	MBS Paydown		357	357	304	336		6		6		357			0		05/15/2021	1	
312914	VY 7		09/15/2014	MBS Paydown		437	437	429	433		0		0		437			0	20	02/15/2023	1	
313398	FC 8		09/15/2014	MBS Paydown		14,849	14,849	14,283	14,390		389		389		14,849			0	663	07/15/2031	1	
3133TT	RX 1		09/15/2014	MBS Paydown		27,583	27,583	26,203	26,528		782		782		27,583			0	1,152	06/15/2031	1	
3133TV	EW 2		09/15/2014	MBS Paydown		7,335	7,335	7,253	7,274		45		45		7,335			0	316	09/15/2031	1	
31358J	J6 9		09/25/2014	MBS Paydown		672	672	678	659		(0)		(0)		672			0	36	11/25/2021	1	
313920	CW 8		09/25/2014	MBS Paydown		42,810	42,810	42,970	42,884		(2,124)		(2,124)		42,810			0	1,736	07/25/2031	1	
31394A	LU 8		09/25/2014	MBS Paydown		157,838	157,838	159,799	158,647		(1,293)		(1,293)		157,838			0	5,608	08/25/2034	1	
31395A	ET 8		09/15/2014	MBS Paydown		53,360	53,360	54,860	53,931		23,546		23,546		53,360			0	1,867	03/15/2033	1	
31395X	3F 0		09/15/2014	MBS Paydown		56,587	56,587	55,208	56,003		279		279		56,587			0	2,070	10/15/2034	1	
6368#	AC 6		09/18/2014	MBS Paydown		1,665	1,237	1,311	1,687		(12)		(12)		1,665			0	75	04/01/2020	1	
724795	AB 5		07/01/2014	Sinking Fund Redemption		100,000	100,000	107,110	105,670		(5,579)		(5,579)		100,000			0	7,920	07/01/2030	1	
92812U	Q3 5		09/25/2014	MBS Paydown		40,072	40,072	40,072			14		14		40,072			0	1,117	12/25/2043	1FE	
3199999	Total Bonds - U.S. Special Revenue and Special Assessment						503,565	503,137	510,479	468,444		0		16,052	0	503,565		0	0	22,582	XXX	XXX

QE05

**SCHEDULE D - PART 4**

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1	2	3	4	5	6	7	8	9	10	Change in Book/Adjusted Carrying Value					16	17	18	19	20	21	22
										11	12	13	14	15							
CUSIP Identification	Description	For e i g n	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ (Decrease)	Current Year's (Amortization)/ Accretion	Current Year's Other Than Temporary Impairment Recognized	Total Change in B./A.C.V. (11+12-13)	Total Foreign Exchange Change in B./A.C.V.	Book/ Adjusted Carrying Value At Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stocks Dividends Received During Year	Stated Contractual Maturity Date	NAIC Designation or Market Indicator (a)
<b>Bonds - Industrial and Miscellaneous</b>																					
00103Y	AE 1		08/31/2014	AES RED OAK LLC 8.54 11/30/19.....		4,576	4,576	4,699	4,622		(2)		(2)		4,576			0	293	11/30/2019	4FE.....
05949T	AX 7		09/25/2014	BAFC 2006-1 1A23 PAC 5.75 01/36 6R-1.....		161,279	161,279	157,726	159,237		989		989		161,279			0	5,680	01/25/2036	2FM.....
07012E	AG 5		09/01/2014	BASKETBALL PPTYS 6.65 03/01/25.....		5,056	5,056	5,073	5,065		1		1		5,056			0	224	03/01/2025	1FE.....
125278	AC 5		09/19/2014	CGCMT 2010-RR2 JA4A SEQ SSNR 6.068 2/51.....		20,067	20,067	21,684	21,004		(701)		(701)		20,067			0	920	02/19/2051	1FE.....
12667F	EG 6		09/25/2014	CWALT 2004-J2 3A3 PAC 5.50 4/25/2034.....		31,007	31,007	30,503	30,623		222		222		31,007			0	1,109	04/25/2034	1FM.....
126694	LC 0		09/25/2014	CWHL 2005-24 A36 PAC 5.50 11/35 7R-5.....		41,011	41,011	40,016	42,267				0		41,011			0	1,490	11/25/2035	3FM.....
126694	LC 0		09/25/2014	CWHL 2005-24 A36 PAC 5.50 11/35 7R-5.....				910	1,059				0		910		(910)	(910)	42	11/25/2035	3FM.....
126694	LC 0		09/30/2014	CWHL 2005-24 A36 PAC 5.50 11/35 7R-5.....									0		(35,052)		35,052	35,052		11/25/2035	3FM.....
16162W	MB 2		09/25/2014	CHASE 2005-S2 A15 PAC 5.50 10/35 6R-8.....		69,402	69,402	68,599	68,976		212		212		69,402			0	2,474	10/25/2035	2FM.....
16165Y	AV 4		09/25/2014	CFLX 2007-M1 2F6 NAS SSNR 5.0296 08/37.....		8,896	8,896	920	8,629		(70)		(70)		8,896			0	188	08/25/2037	1FM.....
16165Y	AV 4		09/25/2014	CFLX 2007-M1 2F6 NAS SSNR 5.0296 08/37.....				2,226	7,754				0		2,226		(2,226)	(2,226)	178	08/25/2037	1FM.....
16165Y	AV 4		09/30/2014	CFLX 2007-M1 2F6 NAS SSNR 5.0296 08/37.....									0		(2,226)		2,226	2,226		08/25/2037	1FM.....
17309L	AD 7		09/25/2014	CMLTI 2006-HE2 A2C SEQ FLT 08/25/2036.....		32,408	32,408	27,134	30,065		(323)		(323)		32,408			0	64	08/25/2036	1FM.....
225470	AP 8		09/15/2014	CSFB 2005-C5 A4 SEQ 5.10 8/15/38.....		462,009	462,009	448,492	458,637		559		559		462,009			0	16,648	08/15/2038	1FM.....
251563	EM 0		07/25/2014	DMSI 2004-4 1A4 SEQ 5.83 04/25/2034.....		3,403	3,403	3,402	3,393		520		520		3,403			0	116	04/25/2034	1FM.....
40432B	AZ 2		09/25/2014	HALO 2007-2 3A6 SEQ SSNR 6 0 9/25/2037.....		22,312	22,312	18,841	31,932		1,844		1,844		22,312			0	912	09/25/2037	1FM.....
40432B	AZ 2		09/25/2014	HALO 2007-2 3A6 SEQ SSNR 6 0 9/25/2037.....				15,115	13,381				0		15,115		(15,115)	(15,115)	643	09/25/2037	1FM.....
40432B	AZ 2		09/30/2014	HALO 2007-2 3A6 SEQ SSNR 6 0 9/25/2037.....									0		(15,115)		15,115	15,115		09/25/2037	1FM.....
46617F	AA 2		09/15/2014	HENDR 2013-1A A ABS 3.22 03/15/2067.....		9,502	9,502	9,495	9,496		2		2		9,502			0	205	04/15/2067	1FE.....
46633P	AC 6		09/27/2014	JPMRR 2009-7 2A1 SEQ SSNR 6.0 2/27/2037.....		55,149	55,149	55,770	55,701		(270)		(270)		55,149			0	2,179	02/27/2037	1FM.....
617451	CL 1		09/14/2014	MSC 2005-HQ7 A4 SEQ CSTR 11/14/42.....		121,351	121,351	117,000	120,483		(200)		(200)		121,351			0	4,469	11/14/2042	1FM.....
63860H	AC 3		09/25/2014	NSTR 2007-A AV3 SEQ FLT 03/25/2037.....		152,514	152,514	142,754	143,783		(954)		(954)		152,514			0	316	03/25/2037	1FM.....
69361Y	AH 6		09/15/2014	PEGTF 2001-1 A8 ABS 6.89 12/15/17.....		316,233	316,233	337,894	319,551		258		258		316,233			0	16,341	12/15/2017	1FE.....
760985	CM 1		09/25/2014	RAMP 2001-RS1 A14 SEQ STP 3/25/31.....		3,576	3,576	3,524	3,560		22		22		3,576			0	174	03/25/2031	1FM.....
771196	AS 1		08/29/2014	ROCHE HLDGS INC 6.00 03/01/2019.....		55,889	48,000	47,245	47,554		372		372		48,000		7,889	7,889	4,114	03/01/2019	1FE.....
88319Q	G5 6		08/15/2014	TEXTRON FIN CORP MTNE 5.125 08/15/2014.....		2,000,000	2,000,000	1,991,700	1,999,347		(395)		(395)		2,000,000			0	102,500	08/15/2014	2FE.....
89678D	AA 3		09/14/2014	TCF 2012-1A A ABS 4.21 05/14/2027.....		791,667	791,667	791,569	791,582		71		71		791,667			0	24,926	05/14/2027	1FE.....
90783T	AA 8		07/02/2014	UNP CO 2004 TRST 04-1 5.404 07/02/2025.....		44,010	44,010	44,010	44,010						44,010			0	2,378	07/02/2025	1FE.....
3899999	Total Bonds - Industrial and Miscellaneous.....					4,411,316	4,421,678	4,390,243	4,399,517	0	2,155	0	2,155	0	4,369,285	0	42,031	42,031	188,582	XXX...	XXX...
8399997	Total Bonds - Part 4.....					7,214,443	6,985,777	6,980,590	6,940,457	0	17,769	0	17,769	0	6,945,249	0	269,194	269,194	314,779	XXX...	XXX...
8399999	Total Bonds.....					7,214,443	6,985,777	6,980,590	6,940,457	0	17,769	0	17,769	0	6,945,249	0	269,194	269,194	314,779	XXX...	XXX...
9999999	Total Bonds, Preferred and Common Stocks.....					7,214,443	XXX.....	6,980,590	6,940,457	0	17,769	0	17,769	0	6,945,249	0	269,194	269,194	314,779	XXX...	XXX...

QE05.1

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues:.....0.

**Sch. DB-Pt A-Sn 1  
NONE**

**Sch. DB-Pt A-Sn 1-Footer A  
NONE**

**Sch. DB-Pt A-Sn 1-Footer B  
NONE**

**Sch. DB-Pt B-Sn 1  
NONE**

**Sch. DB-Pt B-Sn 1-Footer A  
NONE**

**Sch. DB-Pt B-Sn 1-Footer B  
NONE**

**Sch. DB-Pt B-Sn 1B-Broker List  
NONE**

**Sch. DB-Pt D-Sn 1  
NONE**

**Sch. DB-Pt D-Sn 2  
NONE**

**Sch. DL-Pt. 1  
NONE**

**Sch. DL-Pt. 2  
NONE**

Statement as of September 30, 2014 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE E - PART 1 - CASH**

Month End Depository Balances

1 Depository	2 Code	3 Rate of Interest	4 Amount of Interest Received During Current Quarter	5 Amount of Interest Accrued at Current Statement Date	Book Balance at End of Each Month During Current Quarter			9 *
					6 First Month	7 Second Month	8 Third Month	
<b>Open Depositories</b>								
PNC Bank..... Pittsburgh, PA.....					(410,320)	(1,018,279)	(401,454)	XXX..
Bank of New York Mellon..... New York, NY.....		0.010			10,006	10,003	10,003	XXX..
0199999. Total Open Depositories.....	...XXX	...XXX	0	0	(400,315)	(1,008,276)	(391,452)	XXX..
0399999. Total Cash on Deposit.....	...XXX	...XXX	0	0	(400,315)	(1,008,276)	(391,452)	XXX..
0599999. Total Cash.....	...XXX	...XXX	0	0	(400,315)	(1,008,276)	(391,452)	XXX..

**SCHEDULE E - PART 2 - CASH EQUIVALENTS**

Show Investments Owned End of Current Quarter

1 Description	2 Code	3 Date Acquired	4 Rate of Interest	5 Maturity Date	6 Book/Adjusted Carrying Value	7 Amount of Interest Due & Accrued	8 Amount Received During Year
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**NONE**