



# QUARTERLY STATEMENT

As of March 31, 2017  
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 OH	State of Domicile or Port of Entry OH	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	Robert Mayhew Earle II <i>(Name)</i> rearle@gaig.com <i>(E-Mail Address)</i>	513-412-1735 <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
John Paul Gruber	Senior Vice President	Adrienne Susan Kessling	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 \_\_\_\_\_ May, 2017

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 March 31, 2017 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.....	125,729,560		125,729,560	128,234,482
2. Stocks:				
2.1 Preferred stocks.....			0	
2.2 Common stocks.....	91,277		91,277	80,700
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 (\$.....(946,518)), cash equivalents (\$.....0) and short-term investments (\$.....21,003,895).....	20,057,378		20,057,378	21,687,742
6. Contract loans (including \$.....0 premium notes).....	6,559,981		6,559,981	6,720,783
7. Derivatives.....			0	
8. Other invested assets.....	0		0	
9. Receivables for securities.....	1,600,000		1,600,000	
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).....	154,038,196	0	154,038,196	156,723,707
13. Title plants less \$.....0 charged off (for Title insurers only).....			0	
14. Investment income due and accrued.....	1,635,529		1,635,529	1,592,035
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection.....	548,562	52,641	495,921	478,132
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$.....0 earned but unbilled premiums).....	5,451,319	19,558	5,431,761	5,515,246
15.3 Accrued retrospective premiums (\$.....0) and contracts subject to redetermination (\$.....0).....			0	
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers.....	411,507		411,507	372,946
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.....	363,927		363,927	78,941
18.2 Net deferred tax asset.....	3,680,517	2,176,245	1,504,272	1,538,825
19. Guaranty funds receivable or on deposit.....	88,808		88,808	106,632
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	8,188
24. Health care (\$.....0) and other amounts receivable.....			0	
25. Aggregate write-ins for other than invested assets.....	0	0	0	803
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 through 25).....	166,218,365	2,248,444	163,969,921	166,415,455
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			0	
28. Total (Lines 26 and 27).....	166,218,365	2,248,444	163,969,921	166,415,455

**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.....			0	803
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).....	0	0	0	803

Statement as of March 31, 2017 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 \$.....11,680,594 less \$.....0 included in Line 6.3 (including \$.....0 Modco Reserve).....	11,680,594	11,075,345
2. Aggregate reserve for accident and health contracts (including \$.....0 Modco Reserve).....	124,688	123,313
3. Liability for deposit-type contracts (including \$.....0 Modco Reserve).....	1,942,588	1,958,332
4. Contract claims:		
4.1 Life.....	6,673,888	7,607,752
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).....	12,000	12,000
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.....	33,587	54,476
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 \$.....26,938 ceded.....	26,939	39,529
9.4 Interest Maintenance Reserve.....	1,034,519	1,046,332
10. Commissions to agents due or accrued - life and annuity contracts \$.....0, accident and health \$.....0 and deposit-type contract funds \$.....0.....		
11. Commissions and expense allowances payable on reinsurance assumed.....		
12. General expenses due or accrued.....	104,545	104,545
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.....	573,074	621,020
15.1 Current federal and foreign income taxes, including \$.....0 on realized capital gains (losses).....		
15.2 Net deferred tax liability.....		
16. Unearned investment income.....	50,324	57,425
17. Amounts withheld or retained by company as agent or trustee.....	4,933	5,857
18. Amounts held for agents' account, including \$.....345,504 agents' credit balances.....	345,504	337,128
19. Remittances and items not allocated.....	1,736,643	1,849,082
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.....	781,090	787,342
24.02 Reinsurance in unauthorized and certified (\$.....0) companies.....		
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$.....0) reinsurers.....	126,048,481	128,112,958
24.04 Payable to parent, subsidiaries and affiliates.....	100,841	
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.....	51,164	
24.10 Payable for securities lending.....		
24.11 Capital notes \$.....0 and interest thereon \$.....0.....		
25. Aggregate write-ins for liabilities.....	1,062,346	1,055,715
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25).....	152,387,748	154,848,151
27. From Separate Accounts statement.....		
28. Total liabilities (Lines 26 and 27).....	152,387,748	154,848,151
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).....	(109,885,714)	(109,900,583)
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).....	9,082,173	9,067,304
38. Totals of Lines 29, 30 and 37.....	11,582,173	11,567,304
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3).....	163,969,921	166,415,455

**DETAILS OF WRITE-INS**

2501. Unclaimed funds.....	1,062,346	1,055,715
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).....	1,062,346	1,055,715
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.....	319,605	453,806	2,248,110
2. Considerations for supplementary contracts with life contingencies.....			
3. Net investment income.....	212,033	339,273	874,696
4. Amortization of Interest Maintenance Reserve (IMR).....	11,813	(718)	5,323
5. Separate Accounts net gain from operations excluding unrealized gains or losses.....			
6. Commissions and expense allowances on reinsurance ceded.....	325,600	364,774	1,417,606
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.....	0	0	29
9. Totals (Lines 1 to 8.3).....	869,051	1,157,135	4,545,764
10. Death benefits.....	(301,702)	513,056	4,077,432
11. Matured endowments (excluding guaranteed annual pure endowments).....	(22)	2,124	6,307
12. Annuity benefits.....	(4,744)	26,217	186,428
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.....	99,623	112,482	402,637
16. Group conversions.....			
17. Interest and adjustments on contract or deposit-type contract funds.....	2,615	1,133	2,872
18. Payments on supplementary contracts with life contingencies.....			
19. Increase in aggregate reserves for life and accident and health contracts.....	606,624	(117,559)	(1,723,868)
20. Totals (Lines 10 to 19).....	402,394	537,453	2,951,808
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only).....	81,017	99,314	372,037
22. Commissions and expense allowances on reinsurance assumed.....			
23. General insurance expenses.....	338,983	295,677	1,166,870
24. Insurance taxes, licenses and fees, excluding federal income taxes.....	132,376	130,487	539,191
25. Increase in loading on deferred and uncollected premiums.....	16	(3,010)	11,281
26. Net transfers to or (from) Separate Accounts net of reinsurance.....			
27. Aggregate write-ins for deductions.....	164,547	0	597,610
28. Totals (Lines 20 to 27).....	1,119,333	1,059,921	5,638,797
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28).....	(250,282)	97,214	(1,093,033)
30. Dividends to policyholders.....	1,215	1,248	4,625
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30).....	(251,497)	95,966	(1,097,658)
32. Federal and foreign income taxes incurred (excluding tax on capital gains).....	(195,503)	(86,038)	(797,147)
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).....	(55,994)	182,004	(300,511)
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$.....(89,483) (excluding taxes of \$.....0 transferred to the IMR).....	89,483	17,861	143,794
35. Net income (Line 33 plus Line 34).....	33,489	199,865	(156,717)

**CAPITAL AND SURPLUS ACCOUNT**

36. Capital and surplus, December 31, prior year.....	11,567,304	11,974,163	11,974,163
37. Net income (Line 35).....	33,489	199,865	(156,717)
38. Change in net unrealized capital gains (losses) less capital gains tax of \$.....3,702.....	6,874	3,666	(15,895)
39. Change in net unrealized foreign exchange capital gain (loss).....			
40. Change in net deferred income tax.....	(178,305)	(123,337)	(467,619)
41. Change in nonadmitted assets.....	146,559	(7,615)	234,915
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.....	6,252	(27,490)	(84,301)
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	82,758
54. Net change in capital and surplus (Lines 37 through 53).....	14,869	45,089	(406,859)
55. Capital and surplus as of statement date (Lines 36 + 54).....	11,582,173	12,019,252	11,567,304

**DETAILS OF WRITE-INS**

08.301. Miscellaneous income.....			29
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).....	0	0	29
2701. Reinsurance administration agreement expense.....	164,547		597,610
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).....	164,547	0	597,610
5301. Surplus adjustment - correction of an error.....			82,758
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	82,758

Statement as of March 31, 2017 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.....	363,501	365,392	1,535,334
2. Net investment income.....	151,315	144,104	730,919
3. Miscellaneous income.....	325,600	364,774	1,417,606
4. Total (Lines 1 through 3).....	840,416	874,269	3,683,859
5. Benefit and loss related payments.....	780,785	468,749	2,552,336
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			
7. Commissions, expenses paid and aggregate write-ins for deductions.....	740,414	517,861	2,240,608
8. Dividends paid to policyholders.....	1,215	1,248	4,625
9. Federal and foreign income taxes paid (recovered) net of \$.....(89,483) tax on capital gains (losses).....		5,958	(762,186)
10. Total (Lines 5 through 9).....	1,522,414	993,815	4,035,382
11. Net cash from operations (Line 4 minus Line 10).....	(681,998)	(119,546)	(351,523)
<b>CASH FROM INVESTMENTS</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds.....	2,515,044	2,486,412	10,096,817
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.....	51,164		
12.8 Total investment proceeds (Lines 12.1 to 12.7).....	2,566,208	2,486,412	10,096,817
13. Cost of investments acquired (long-term only):			
13.1 Bonds.....			9,961,380
13.2 Stocks.....			(2)
13.3 Mortgage loans.....			
13.4 Real estate.....			
13.5 Other invested assets.....			
13.6 Miscellaneous applications.....	1,600,000		
13.7 Total investments acquired (Lines 13.1 to 13.6).....	1,600,000	0	9,961,378
14. Net increase or (decrease) in contract loans and premium notes.....	(160,802)	(198,532)	(282,373)
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14).....	1,127,010	2,684,944	417,812
<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.....	(15,745)	(43,180)	(184,895)
16.5 Dividends to stockholders.....			
16.6 Other cash provided (applied).....	(2,059,631)	(719,615)	(4,043,679)
17. Net cash from financing and miscellaneous sources (Lines 16.1 through 16.4 minus Line 16.5 plus Line 16.6).....	(2,075,376)	(762,795)	(4,228,574)
<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).....	(1,630,364)	1,802,603	(4,162,285)
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year.....	21,687,742	25,850,027	25,850,027
19.2 End of period (Line 18 plus Line 19.1).....	20,057,378	27,652,630	21,687,742
Note: Supplemental disclosures of cash flow information for non-cash transactions:			
20.0001 Exchange of equity securities.....			49,080

**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.....	4,346,917	4,680,257	19,057,047
3. Ordinary individual annuities.....	36,706	28,551	169,875
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.....	19,787	32,945	125,792
10. Aggregate of all other lines of business.....	0	0	0
11. Subtotal.....	4,403,410	4,741,753	19,352,714
12. Deposit-type contracts.....			
13. Total.....	4,403,410	4,741,753	19,352,714

**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 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	March 31, 2017	December 31, 2016
(1) State basis	\$ 33,489	\$ (156,717)
(2) State prescribed practices that increase/(decrease) NAIC SAP	-	-
(3) State permitted practices that increase/(decrease) NAIC SAP	-	-
(4) NAIC SAP	\$ 33,489	\$ (156,717)
Surplus		
(5) State basis	\$ 11,582,173	\$ 11,567,304
(6) State prescribed practices that increase/(decrease) NAIC SAP	-	-
(7) State permitted practices that increase/(decrease) NAIC SAP	-	-
(8) NAIC SAP	\$ 11,582,173	\$ 11,567,304

B & C – No significant changes.

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

Not applicable.

**Note 3 - Business Combinations and Goodwill**

Not applicable.

**Note 4 - Discontinued Operations**

Not applicable.

**Note 5 - Investments**

A, B & C – No significant changes.

## 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 does not currently hold any aggregate loan-backed securities with a recognized 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 a credit-related OTTI charge recognized during the period.

(4) The following table shows all loan-backed securities with an unrealized loss:

a. The aggregate amount of unrealized losses:	
1. Less than 12 months	\$37,741
2. 12 months or longer	36,224
b. The aggregate related fair value of securities with unrealized losses:	
1. Less than 12 months	\$651,949
2. 12 months or longer	320,186

(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 March 31, 2017. The Company has the intent to hold securities in an unrealized loss position until they recover in value or mature.

E. Repurchase Agreements and/or Securities Lending Transactions - Not applicable.

F. Real Estate – Not applicable.

G. Low Income Housing Tax Credits – Not applicable.

H. Restricted Assets – No significant change.

I. Working Capital Finance Investments - Not applicable.

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## **NOTES TO FINANCIAL STATEMENTS**

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J. Offsetting and Netting of Assets and Liabilities - Not applicable.

K. Structured Notes - Not applicable.

L. 5<sup>+</sup> Securities – Not applicable.

M. Short Sales – Not applicable.

N. Prepayment Penalty – Not applicable.

**Note 6 - Joint Ventures, Partnerships and Limited Liability Companies**

Not applicable.

**Note 7 - Investment Income**

No significant change.

**Note 8 - Derivative Instruments**

Not applicable.

**Note 9 - Income Taxes**

No significant change.

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

No significant change.

**Note 11 - Debt**

Not applicable.

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

No significant change.

**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**

Not applicable.

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

The Company has no reportable transactions.

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

Not applicable.

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

Not applicable.

**NOTES TO FINANCIAL STATEMENTS****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 at fair value				
Bonds:				
U.S. Government and government agencies	\$ -	\$ -	\$ -	\$ -
States, municipalities and political subdivisions	-	-	-	-
Foreign government	-	-	-	-
Residential mortgage backed securities	-	-	-	-
Commerical mortgage backed securities	-	-	-	-
All other bonds	-	-	-	-
Total bonds	-	-	-	-
Non-affiliated preferred stock	-	-	-	-
Non-affiliated common stock	91,277	-	-	91,277
Total assets accounted for at fair value	<u>\$ 91,277</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,277</u>

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

The Company does not have any Level 3 securities carried at fair value.

## (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. There were no Level 3 transfers during 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. 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 does not have any Level 3 assets or liabilities carried at fair value at March 31, 2017.

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.

## (5) Derivative Assets and Liabilities – Not applicable.

B. The Company has no additional fair value disclosures.

**NOTES TO FINANCIAL STATEMENTS**

- C. The Company has categorized all the financial assets in the financial statements 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.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	Level 1	Level 2	Level 3
<b>Financial Assets:</b>					
<b>Bonds:</b>					
U.S. Government and government agencies	\$ 7,189,887	\$ 7,075,696	\$ 5,718,485	\$ 1,471,402	\$ -
States, municipalities and political subdivisions	32,201,991	28,778,526	-	32,201,991	-
Residential mortgage backed securities	4,598,968	4,437,905	-	4,593,830	5,138
Commerical mortgage backed securities	2,169,102	2,141,600	-	2,169,102	-
Asset backed securities	855,747	870,317	-	855,747	-
All other bonds	88,895,100	82,425,526	881,250	88,013,850	-
<b>Total bonds</b>	<b>\$ 135,910,795</b>	<b>\$ 125,729,570</b>	<b>\$ 6,599,735</b>	<b>\$ 129,305,922</b>	<b>\$ 5,138</b>
Non-affiliated common stock	91,277	91,277	91,277	-	-
Policy loans	6,559,981	6,559,981	-	-	6,559,981
<b>Total financial assets</b>	<b>\$ 142,562,053</b>	<b>\$ 132,380,828</b>	<b>\$ 6,691,012</b>	<b>\$ 129,305,922</b>	<b>\$ 6,565,119</b>

- D. Not Practicable to Estimate Fair Value – The Company has no financial instruments that fall under this classification.

**Note 21 - Other Items**

No significant change.

**Note 22 - Events Subsequent**

No significant change.

**Note 23 - Reinsurance**

No significant change.

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

Not applicable.

**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 attributable to insured events of prior years.

**Note 26 - Intercompany Pooling Arrangements**

Not applicable.

**Note 27 - Structured Settlements**

Not applicable.

**Note 28 - Health Care Receivables**

Not applicable.

**Note 29 - Participating Policies**

No significant change.

**Note 30 - Premium Deficiency Reserves**

Not applicable.

**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**

Not applicable.

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

No significant change.

## 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 [ ] No [X]
- 2.2 If yes, date of change: \_\_\_\_\_
- 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 [ ] No [X]
- 3.3 If the response to 3.2 is yes, provide a brief description of those changes.
- 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. 12/31/2016
- 6.2 State 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). 05/10/2013
- 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 with 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).
- 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).

**GENERAL INTERROGATORIES****PART 1 - COMMON INTERROGATORIES****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: \$ 0

**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:

- 14.21 Bonds
- 14.22 Preferred Stock
- 14.23 Common Stock
- 14.24 Short-Term Investments
- 14.25 Mortgage Loans on Real Estate
- 14.26 All Other
- 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26)
- 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above

	1 Prior Year End Book/Adjusted Carrying Value	2 Current Quarter Book/Adjusted Carrying Value
\$	0	\$ 0
	0	0
	0	0
	0	0
	0	0
	0	0
\$	0	\$ 0
\$	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 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such ["...that have access to the investment accounts", "handle securities"].

1 Name of Firm or Individual	2 Affiliation
American Money Management Corporation	A

- 17.5097 For those firms/individuals listed in the table for Question 17.5, do any firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") manage more than 10% of the reporting entity's assets? Yes [ ] No [X]

- 17.5098 For firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") listed in the table for Question 17.5, does the total assets under management aggregate to more than 50% of the reporting entity's assets? Yes [ ] No [X]

- 17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
161853	American Money Management Corp.	54930048Y5YTQDRCSM84	SEC	DS

- 18.1 Have all the filing requirements of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* been followed? Yes [X] No [ ]

- 18.2 If no, list exceptions:

Statement as of March 31, 2017 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:

	Amount
1.1 Long-term mortgages in good standing	
1.11 Farm mortgages.....	\$.....
1.12 Residential mortgages.....	\$.....
1.13 Commercial mortgages.....	\$.....
1.14 Total mortgages in good standing.....	<u>\$.....0</u>
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.....	<u>\$.....0</u>
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.....	<u>\$.....0</u>
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.....	<u>\$.....0</u>
2. Operating Percentages:	
2.1 A&H loss percent.....	<u>.....4.0</u>
2.2 A&H cost containment percent.....	<u>.....</u>
2.3 A&H expense percent excluding cost containment expenses.....	<u>.....0.3</u>

3.1 Do you act as a custodian for health savings accounts?.....	Yes [ <input type="checkbox"/> ]	No [ <input checked="" type="checkbox"/> ]
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 [ <input type="checkbox"/> ]	No [ <input checked="" type="checkbox"/> ]
3.4 If yes, please provide the balance of the funds administered as of the reporting date.....	\$.....	

Statement as of March 31, 2017 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE S - CEDED REINSURANCE**

Showing All New Reinsurance Treaties - Current Year to Date

1	2	3	4	5	6	7	8	9
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Domiciliary Jurisdiction	Type of Reinsurance Ceded	Type of Reinsurer	Certified Reinsurer Rating (1 through 6)	Effective Date of Certified Reinsurer Rating

**NONE**

Statement as of March 31, 2017 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS**

Current Year to Date - Allocated by States and Territories

	1	Direct Business Only					7
		Life Contracts		4	5	6	
States, Etc.	Active Status	2	3				A&H Insurance Premiums, Including Policy Membership and Other Fees
1. Alabama.....AL.....L.....		18,408				18,408	
2. Alaska.....AK.....L.....		4,736				4,736	
3. Arizona.....AZ.....L.....		43,848	75			43,923	
4. Arkansas.....AR.....L.....		31,854				31,854	
5. California.....CA.....L.....		604,656	682			605,338	
6. Colorado.....CO.....L.....		64,888	100			64,988	
7. Connecticut.....CT.....L.....		39,658				39,658	
8. Delaware.....DE.....L.....		8,121				8,121	
9. District of Columbia.....DC.....L.....		8,787				8,787	
10. Florida.....FL.....L.....		241,994	682	17,723		260,399	
11. Georgia.....GA.....L.....		147,943	600			148,543	
12. Hawaii.....HI.....L.....		18,119				18,119	
13. Idaho.....ID.....L.....		6,996				6,996	
14. Illinois.....IL.....L.....		127,002	5,222			132,224	
15. Indiana.....IN.....L.....		194,686	1,170	75		195,931	
16. Iowa.....IA.....L.....		67,737	78	267		68,082	
17. Kansas.....KS.....L.....		54,103	212			54,315	
18. Kentucky.....KY.....L.....		53,552				53,552	
19. Louisiana.....LA.....L.....		46,834				46,834	
20. Maine.....ME.....L.....		16,722				16,722	
21. Maryland.....MD.....L.....		162,310				162,310	
22. Massachusetts.....MA.....L.....		110,169	100			110,269	
23. Michigan.....MI.....L.....		136,929	943	210		138,082	
24. Minnesota.....MN.....L.....		160,421	530			160,951	
25. Mississippi.....MS.....L.....		50,238	360			50,598	
26. Missouri.....MO.....L.....		153,252	6,307	278		159,837	
27. Montana.....MT.....L.....		2,795				2,795	
28. Nebraska.....NE.....L.....		16,138				16,138	
29. Nevada.....NV.....L.....		28,451				28,451	
30. New Hampshire.....NH.....L.....		28,835				28,835	
31. New Jersey.....NJ.....L.....		126,932				126,932	
32. New Mexico.....NM.....L.....		12,381				12,381	
33. New York.....NY.....N.....		39,367				39,367	
34. North Carolina.....NC.....L.....		79,701	765			80,466	
35. North Dakota.....ND.....L.....		36,098	100			36,198	
36. Ohio.....OH.....L.....		148,485	58			148,543	
37. Oklahoma.....OK.....L.....		43,526				43,526	
38. Oregon.....OR.....L.....		32,958				32,958	
39. Pennsylvania.....PA.....L.....		143,083				143,083	
40. Rhode Island.....RI.....L.....		4,995				4,995	
41. South Carolina.....SC.....L.....		70,687	240			70,927	
42. South Dakota.....SD.....L.....		10,761				10,761	
43. Tennessee.....TN.....L.....		111,393				111,393	
44. Texas.....TX.....L.....		304,495	6,745			311,240	
45. Utah.....UT.....L.....		12,296	71			12,367	
46. Vermont.....VT.....L.....		2,278				2,278	
47. Virginia.....VA.....L.....		99,061	60			99,121	
48. Washington.....WA.....L.....		71,855				71,855	
49. West Virginia.....WV.....L.....		9,629				9,629	
50. Wisconsin.....WI.....L.....		325,867	11,606	1,234		338,707	
51. Wyoming.....WY.....L.....		7,418				7,418	
52. American Samoa.....AS.....N.....						0	
53. Guam.....GU.....N.....						0	
54. Puerto Rico.....PR.....N.....						0	
55. US Virgin Islands.....VI.....N.....						0	
56. Northern Mariana Islands.....MP.....N.....						0	
57. Canada.....CAN.....N.....		1,738				1,738	
58. Aggregate Other Alien.....OT.....XXX.....		991	0	0	0	991	0
59. Subtotal.....(a).50.....		4,346,177	36,706	19,787	0	4,402,670	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.....		42,986				42,986	
94. Aggregate other amounts not allocable by State.....XXX.....		0	0	0	0	0	0
95. Totals (Direct Business).....XXX.....		4,389,163	36,706	19,787	0	4,445,656	0
96. Plus Reinsurance Assumed.....XXX.....		79				79	
97. Totals (All Business).....XXX.....		4,389,242	36,706	19,787	0	4,445,735	0
98. Less Reinsurance Ceded.....XXX.....		4,034,049	33,035	17,832		4,084,916	
99. Totals (All Business) less Reinsurance Ceded.....XXX.....		355,193	3,671	1,955	0	360,819	0

**DETAILS OF WRITE-INS**

58001. Other Alien.....XXX.....		991				991	
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.....		991	0	0	0	991	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	OH	27-1577326	
Mid-Market Capital Partners, LLC	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	98-1073776	
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	
Neon Capital Limited	GBR		
Neon Holdings (U.K.) Limited	GBR		
Lavenham Underwriting Limited #	GBR	98-0412245	
Marketform Hong Kong Limited	HKG		
Neon Management Services Limited	GBR		
Neon Service Company (U.K.) Limited	GBR		
Marketform Australia Pty Limited	AUS		
Studio Marketform SRL	ITA		
Neon Underwriting Bermuda Limited	BMU		
Neon Underwriting Limited	GBR		
Sampford Underwriting Limited #	GBR	98-0431601	
Tarian Agency 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	
QQAgency of Texas, Inc.	TX	34-1947042	
Great American Advisors, Inc.	OH	31-1395344	
Great American Life Insurance Company *	OH	13-1935920	63312
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	
Charleston Harbor Fishing, LLC	SC	81-3737639	
GA Key Lime, LLC ^	OH	47-5618395	
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	
Great American Holding, Inc.	OH	42-1575938	
Agricultural Services, LLC	OH	27-3062314	
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 Designated Activity Company *	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

@ 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 Insurance Company *	OH	31-0501234	16691
American Signature Underwriters, Inc.	OH	31-1463075	
Brothers Property Corporation (80%)	OH	59-2840291	
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 Mexico Holdings, LLC	DE	81-0814136	
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 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	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
Safety Claims & Litigation Services, LLC	MT	20-5546054	
Safety, Claims and Litigation Services, LLC	OH	46-4570914	
PLLS Canada Insurance Brokers Inc. (49%)	CAN	871850814	
Professional Risk Brokers, Inc.	IL	31-1293064	
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	16
Group Code	Group Name	NAIC Company Code	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)	Is an SCA Filing Required? (Y/N)	*
<b>Members</b>															
			31-1544320		944707	NYSE	American Financial Group, Inc	OH	UIP		Ownership			N	
			31-6549738				American Financial Capital Trust II	DE	NIA	American Financial Group, Inc	Ownership	100.000	American Financial Group, Inc	N	
			16-6543606				American Financial Capital Trust III	DE	NIA	American Financial Group, Inc	Ownership	100.000	American Financial Group, Inc	N	
			16-6543609				American Financial Capital Trust IV	DE	NIA	American Financial Group, Inc	Ownership	100.000	American Financial Group, Inc	N	
			31-0996797				American Financial Enterprises, Inc	CT	NIA	American Financial Group, Inc	Ownership	100.000	American Financial Group, Inc	N	
			31-0828578				American Money Management Corporation	OH	NIA	American Financial Group, Inc	Ownership	100.000	American Financial Group, Inc	N	
			27-1577326				American Real Estate Capital Company, LLC	OH	NIA	American Money Management Corporation	Ownership	100.000	American Financial Group, Inc	N	
			27-2829629				Mid-Market Capital Partners, LLC	DE	NIA	American Money Management Corporation	Ownership	100.000	American Financial Group, Inc	N	
			41-2112001				APU Holding Company	OH	NIA	American Financial Group, Inc	Ownership	100.000	American Financial Group, Inc	N	
			23-6000765				American Premier Underwriters, Inc	PA	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc	N	
			23-6297584				The Associates of the Jersey Company	NJ	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			37-1094159				Cal Coal, Inc	IL	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			95-2802826				Great Southwest Corporation	DE	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			35-6001691				The Indianapolis Union Railway Company	IN	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			13-6400464				Lehigh Valley Railroad Company	PA	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			46-1665396				Pennsylvania Lehigh Oil & Gas Holdings LLC	PA	NIA	Lehigh Valley Railroad Company	Ownership	100.000	American Financial Group, Inc	N	
			20-1548213				Magnolia Alabama Holdings, Inc	DE	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			20-1574094				Magnolia Alabama Holdings LLC	AL	NIA	Magnolia Alabama Holdings, Inc	Ownership	100.000	American Financial Group, Inc	N	
			46-1852532				Michigan Oil & Gas Holdings, LLC	MI	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			46-1480078				Ohio Oil & Gas Holdings, LLC	OH	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			13-6021353				The Owasco River Railway, Inc	NY	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			31-1236926				PCC Real Estate, Inc	NY	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			76-0080537				PCC Technical Industries, Inc	DE	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			31-1388401				PCC Maryland Realty Corp	MD	NIA	PCC Technical Industries, Inc	Ownership	100.000	American Financial Group, Inc	N	
			06-1209709				Penn Central Energy Management Company	DE	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			23-1537928				Penn Towers, Inc	PA	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			46-3246684				Pennsylvania Oil & Gas Holdings, LLC	PA	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			23-6000766				Pennsylvania-Reading Seashore Lines	NJ	NIA	American Premier Underwriters, Inc	Ownership	66.670	American Financial Group, Inc	N	
			23-6207599				Pittsburgh and Cross Creek Railroad Company	PA	NIA	American Premier Underwriters, Inc	Ownership	83.000	American Financial Group, Inc	N	
			23-1707450				Terminal Realty Penn Co	DC	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			23-1675796				Waynesburg Southern Railroad Company	PA	NIA	American Premier Underwriters, Inc	Ownership	100.000	American Financial Group, Inc	N	
			98-1073776				GAI Insurance Company, Ltd	BMU	IA	APU Holding Company	Ownership	100.000	American Financial Group, Inc	N	
							Great American Specialty & Affinity Limited	GBR	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc	N	
			31-1446308				Hangar Acquisition Corp	OH	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc	N	
			91-1242743				Premier Lease & Loan Services Insurance Agency, Inc	WA	NIA	APU Holding Company	Ownership	100.000	American Financial Group, Inc	N	

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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	16
Group Code	Group Name	NAIC Company Code	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)	Is an SCA Filing Required? (Y/N)	*
Q13.1			91-1508644..				Premier Lease & Loan Services of Canada, Inc.	WA.....	NIA.....	APU Holding Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			31-1262960..				Risico Management Corporation.....	DE.....	NIA.....	APU Holding Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			31-0823725..				Dixie Terminal Corporation.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			98-0606803..				GAI Holding Bermuda Ltd.....	BMU.....	NIA.....	American Financial Group, Inc.....	Ownership.....	69.990	American Financial Group, Inc.....	N	2.....
			98-0606803..				GAI Holding Bermuda Ltd.....	BMU.....	NIA.....	GAI Australia Pty Ltd.....	Ownership.....	30.010	American Financial Group, Inc.....	N	2.....
			98-0556144..				GAI Indemnity, Ltd.....	GBR.....	IA.....	GAI Holding Bermuda Ltd.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Neon Capital Limited.....	GBR.....	NIA.....	GAI Holding Bermuda Ltd.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Neon Holdings (U.K.) Limited.....	GBR.....	NIA.....	Neon Capital Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			98-0412245..				Lavenham Underwriting Limited.....	GBR.....	IA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Marketform Hong Kong Limited.....	HKG.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Neon Management Services Limited.....	GBR.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Neon Service Company (U.K.) Limited.....	GBR.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Marketform Australia Pty Limited.....	AUS.....	NIA.....	Neon Service Company (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Studio Marketform SRL.....	ITA.....	NIA.....	Neon Service Company (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Neon Underwriting Bermuda Limited.....	BMU.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Neon Underwriting Limited.....	GBR.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			98-0431601..				Sampford Underwriting Limited.....	GBR.....	IA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							Tarian Agency Limited.....	GBR.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			06-1356481..				Great American Financial Resources, Inc.....	DE.....	UIP.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	1.....
			31-1422717..				AAG Insurance Agency, Inc.....	KY.....	NIA.....	Great American Financial Resources, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			34-1017531..				Ceres Group, Inc.....	DE.....	NIA.....	Great American Financial Resources, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
		47-0717079..				Continental General Corporation.....	NE.....	NIA.....	Ceres Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N		
		34-1947042..				QQAgency of Texas, Inc.....	TX.....	NIA.....	Ceres Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N		
		31-1395344..				Great American Advisors, Inc.....	OH.....	NIA.....	Great American Financial Resources, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N		
0084	American Financial Group, Inc.	63312..	13-1935920..				Great American Life Insurance Company.....	OH.....	UIP.....	Great American Financial Resources, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
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.....	N	
			27-4078277..				Bay Bridge Marina Hemingway's Restaurant, LLC	MD.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	85.000	American Financial Group, Inc.....	N	
			27-0513333..				Bay Bridge Marina Management, LLC.....	MD.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	85.000	American Financial Group, Inc.....	N	
			20-1246122..				Brothers Management, LLC.....	FL.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	99.000	American Financial Group, Inc.....	Y	
			81-3737639..				Charleston Harbor Fishing, LLC.....	SC.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			47-5618395..				GA Key Lime, LLC.....	OH.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	50.000	American Financial Group, Inc.....	N	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	16
Group Code	Group Name	NAIC Company Code	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)	Is an SCA Filing Required? (Y/N)	*
			47-5618395				GA Key Lime, LLC	OH	NIA	Great American Insurance Company	Ownership	50.000	American Financial Group, Inc	N	2
			20-4604276				GALIC - Bay Bridge Marina, LLC	MD	NIA	Great American Life Insurance Company	Ownership	100.000	American Financial Group, Inc	N	
			45-5565693				GALIC - Sorrento, LLC	FL	NIA	Great American Life Insurance Company	Ownership	65.000	American Financial Group, Inc	N	2
			45-5565693				GALIC - Sorrento, LLC	FL	NIA	Great American Insurance Company	Ownership	35.000	American Financial Group, Inc	N	2
			31-1391777				GALIC Brothers, Inc	OH	NIA	Great American Life Insurance Company	Ownership	80.000	American Financial Group, Inc	Y	
			45-1144095				GALIC Pointe, LLC	FL	NIA	Great American Life Insurance Company	Ownership	65.000	American Financial Group, Inc	N	2
			45-1144095				GALIC Pointe, LLC	FL	NIA	Great American Insurance Company	Ownership	35.000	American Financial Group, Inc	N	2
			26-3260520				Manhattan National Holding Corporation	OH	UDP	Great American Life Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
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	N	
			52-2179330				Skipjack Marina Corp	MD	NIA	Great American Life Insurance Company	Ownership	100.000	American Financial Group, Inc	N	
			42-1575938				Great American Holding, Inc	OH	NIA	American Financial Group, Inc	Ownership	100.000	American Financial Group, Inc	N	
			27-3062314				Agricultural Services, LLC	OH	NIA	Great American Holding, Inc	Ownership	100.000	American Financial Group, Inc	N	
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	N	
0084	American Financial Group, Inc.	37990	31-0973761				American Empire Insurance Company	OH	IA	American Empire Surplus Lines Insurance Company	Ownership	100.000	American Financial Group, Inc	N	
			59-1671722				American Empire Underwriters, Inc	TX	NIA	American Empire Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
							GAI Australia Pty Ltd	AUS	NIA	Great American Holding, Inc	Ownership	100.000	American Financial Group, Inc	N	
			AA-1784136				Great American International Insurance Designated Activity Company	IRL	IA	Great American Holding, Inc	Ownership	100.000	American Financial Group, Inc	N	
0084	American Financial Group, Inc.	23418	73-0556513				Mid-Continent Casualty Company	OH	IA	Great American Holding, Inc	Ownership	100.000	American Financial Group, Inc	N	
0084	American Financial Group, Inc.	15380	73-1406844				Mid-Continent Assurance Company	OH	IA	Mid-Continent Casualty Company	Ownership	100.000	American Financial Group, Inc	N	
0084	American Financial Group, Inc.	13794	38-3803661				Mid-Continent Excess and Surplus Insurance Company	DE	IA	Mid-Continent Casualty Company	Ownership	100.000	American Financial Group, Inc	N	
			30-0571535				Mid-Continent Specialty Insurance Services, Inc.	OK	NIA	Mid-Continent Casualty Company	Ownership	100.000	American Financial Group, Inc	Y	
0084	American Financial Group, Inc.	23426	73-0773259				Oklahoma Surety Company	OH	IA	Mid-Continent Casualty Company	Ownership	100.000	American Financial Group, Inc	N	
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	N	
0084	American Financial Group, Inc.	43753	31-1054123				Republic Indemnity Company of California	CA	IA	Republic Indemnity Company of America	Ownership	100.000	American Financial Group, Inc	N	
			59-1683711				Summit Consulting, LLC	FL	NIA	Great American Holding, Inc	Ownership	100.000	American Financial Group, Inc	N	
			59-3385208				Heritage Summit Healthcare, LLC	FL	NIA	Summit Consulting, LLC	Ownership	100.000	American Financial Group, Inc	N	

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	16
Group Code	Group Name	NAIC Company Code	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)	Is an SCA Filing Required? (Y/N)	*
0084	American Financial Group, Inc.	10701	59-3409855				Summit Holding Southeast, Inc.....	FL.....	NIA.....	Great American Holding, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
0084	American Financial Group, Inc.	10335	59-1835212				Bridgefield Employers Insurance Company.....	FL.....	IA.....	Summit Holding Southeast, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
0084	American Financial Group, Inc.	16691	59-3269531				Bridgefield Casualty Insurance Company.....	FL.....	IA.....	Bridgefield Employers Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			31-0501234				Great American Insurance Company.....	OH.....	IA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			31-1463075				American Signature Underwriters, Inc.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
			59-2840291				Brothers Property Corporation.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	80.000	American Financial Group, Inc.....	Y	
			25-1754638				Brothers Pennsylvania Corporation.....	PA.....	NIA.....	Brothers Property Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			59-2840294				Brothers Property Management Corporation.....	OH.....	NIA.....	Brothers Property Corporation.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			20-4498054				Crescent Centre Apartments.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N	1
			31-1277904				Crop Managers Insurance Agency, Inc.....	KS.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
			31-0589001				Dempsey & Siders Agency, Inc.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
			31-1341668				Eden Park Insurance Brokers, Inc.....	CA.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
							El Aguila, Compañía de Seguros, S.A. de C.V.....	MEX.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
							Financidora 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.....	N	
			39-1404033				Farmers Crop Insurance Alliance, Inc.....	KS.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
			13-3628555				FCIA Management Company, Inc.....	NY.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
							Foreign Credit Insurance Association.....	NY.....	OTH.....	Great American Insurance Company.....	Management.....		American Financial Group, Inc.....	N	3
			81-0814136				GAI Mexico Holdings, LLC.....	DE.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
			31-1753938				GAI Warranty Company.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
			31-1765544				GAI Warranty Company of Florida.....	FL.....	NIA.....	GAI Warranty Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N	
							GAI Warranty Company of Canada Inc.....	CAN.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
			61-1329718				Global Premier Finance Company.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
			74-2693636				Great American Agency of Texas, Inc.....	TX.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	Y	
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.....	N	
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.....	N	
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.....	N	
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.....	N	
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.....	N	

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	16
Group Code	Group Name	NAIC Company Code	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)	Is an SCA Filing Required? (Y/N)	*
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	N	
			31-1652643				Great American Insurance Agency, Inc	OH	NIA	Great American Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
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	N	
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	N	4
			31-1073664				Great American Lloyd's, Inc	TX	NIA	Great American Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
			31-0856644				Great American Management Services, Inc	OH	NIA	Great American Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
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	N	
			31-0918893				Great American Re Inc	DE	NIA	Great American Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
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	N	
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	N	
			AA-1120817				Insurance (GB) Limited	GBR	IA	Great American Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
			59-1263251				Key Largo Group, Inc	FL	NIA	Great American Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
			34-1607394				National Interstate Corporation	OH	NIA	Great American Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
			34-1899058				American Highways Insurance Agency, Inc	OH	NIA	National Interstate Corporation	Ownership	100.000	American Financial Group, Inc	N	
			31-1548235				Explorer RV Insurance Agency, Inc	OH	NIA	National Interstate Corporation	Ownership	100.000	American Financial Group, Inc	N	
			98-0191335				Hudson Indemnity, Ltd	CYM	IA	National Interstate Corporation	Ownership	100.000	American Financial Group, Inc	N	
			66-0660039				Hudson Management Group, Ltd	VIR	NIA	National Interstate Corporation	Ownership	100.000	American Financial Group, Inc	N	
			34-1607396				National Interstate Insurance Agency, Inc	OH	NIA	National Interstate Corporation	Ownership	100.000	American Financial Group, Inc	N	
			36-4670968				Commercial For Hire Transportation Purchasing Group	SC	NIA	National Interstate Insurance Agency, Inc	Management		American Financial Group, Inc	N	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	N	
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	N	
			43-1254631				TransProtection Service Company	MO	NIA	National Interstate Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
0084	American Financial Group, Inc.	41106	95-3623282				Triumphe Casualty Company	OH	IA	National Interstate Insurance Company	Ownership	100.000	American Financial Group, Inc	N	
0084	American Financial Group, Inc.	21172	86-0114294				Vanliner Insurance Company	MO	IA	National Interstate Insurance Company	Ownership	100.000	American Financial Group, Inc	Y	
			20-5546054				Safety Claims & Litigation Services, LLC	MT	NIA	National Interstate Corporation	Ownership	100.000	American Financial Group, Inc	N	
			46-4570914				Safety, Claims and Litigation Services, LLC	OH	NIA	National Interstate Corporation	Ownership	100.000	American Financial Group, Inc	N	

Q13.4

**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	16
Group Code	Group Name	NAIC Company Code	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)	Is an SCA Filing Required? (Y/N)	*
			871850814..				PLLS Canada Insurance Brokers Inc.....	CAN.....	NIA.....	Great American Insurance Company.....	Ownership.....	.....49.000	American Financial Group, Inc.....	Y	
			31-1293064..				Professional Risk Brokers, Inc.....	IL.....	NIA.....	Great American Insurance Company.....	Ownership.....	.....100.000	American Financial Group, Inc.....	Y	
			31-0686194..				One East Fourth, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	.....100.000	American Financial Group, Inc.....	N	
			31-0883227..				Pioneer Carpet Mills, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	.....100.000	American Financial Group, Inc.....	N	
			31-1119320..				TEJ Holdings, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	.....100.000	American Financial Group, Inc.....	N	
			31-0728327..				Three East Fourth, Inc.....	OH.....	NIA.....	American Financial Group, Inc.....	Ownership.....	.....100.000	American Financial Group, Inc.....	N	

**Aster 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.

Q13.5

Statement as of March 31, 2017 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.

	Response
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. The data for this supplement is not required to be filed.
2. The data for this supplement is not required to be filed.
3. The data for this supplement is not required to be filed.
4. The data for this supplement is not required to be filed.
5. The data for this supplement is not required to be filed.
6. The data for this supplement is not required to be filed.
7. The data for this supplement is not required to be filed.

**Bar Code:**



**NONE**

Statement as of March 31, 2017 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	
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.....	128,315,182	128,160,995
2. Cost of bonds and stocks acquired.....		10,010,458
3. Accrual of discount.....	49,131	280,214
4. Unrealized valuation increase (decrease).....	10,576	(24,454)
5. Total gain (loss) on disposals.....		191,678
6. Deduct consideration for bonds and stocks disposed of.....	2,515,044	10,145,896
7. Deduct amortization of premium.....	39,008	157,813
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).....	125,820,837	128,315,182
11. Deduct total nonadmitted amounts.....		
12. Statement value at end of current period (Line 10 minus Line 11).....	125,820,837	128,315,182

**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).....	121,823,415	5,730,815	9,686,739	585,264	118,452,755			121,823,415
2. NAIC 2 (a).....	22,277,688		3,635	(572,235)	21,701,818			22,277,688
3. NAIC 3 (a).....	4,741,690		7,975	(3,592)	4,730,123			4,741,690
4. NAIC 4 (a).....	1,867,454		19,381	687	1,848,760			1,867,454
5. NAIC 5 (a).....					0			
6. NAIC 6 (a).....					0			
7. Total Bonds.....	150,710,247	5,730,815	9,717,730	10,124	146,733,456	0	0	150,710,247
<b>PREFERRED STOCK</b>								
8. NAIC 1.....					0			
9. NAIC 2.....					0			
10. NAIC 3.....					0			
11. NAIC 4.....					0			
12. NAIC 5.....					0			
13. NAIC 6.....					0			
14. Total Preferred Stock.....	0	0	0	0	0	0	0	0
15. Total Bonds and Preferred Stock.....	150,710,247	5,730,815	9,717,730	10,124	146,733,456	0	0	150,710,247

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(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of short-term and cash equivalent bonds by NAIC designation:

NAIC 1 \$.....21,003,895; 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.....	21,003,895	XXX	21,003,895	20,390	

**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.....	22,475,765	26,931,196
2. Cost of short-term investments acquired.....	5,730,815	70,472,896
3. Accrual of discount.....		
4. Unrealized valuation increase (decrease).....		
5. Total gain (loss) on disposals.....		
6. Deduct consideration received on disposals.....	7,202,685	74,928,327
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).....	21,003,895	22,475,765
11. Deduct total nonadmitted amounts.....		
12. Statement value at end of current period (Line 10 minus Line 11).....	21,003,895	22,475,765

**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**

**Sch. D - Pt. 3  
NONE**

### SCHEDULE D - PART 4

Showing all Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During 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 re ig 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 / Stock Dividends Received During Year	Stated Contractual Maturity Date	NAIC Designation or Market Indicator (a)
<b>Bonds - U.S. Government</b>																					
31287P	D8 3		03/15/2017	MBS Paydown		172	172	171	168		(0)		(0)		172			0	2	02/01/2032	1
31287R	6Y 0		03/15/2017	MBS Paydown		12,602	12,602	12,749	12,676		(101)		(101)		12,602			0	64	05/01/2032	1
31287S	6R 3		03/15/2017	MBS Paydown		60	60	61	58		0		0		60			0	1	05/01/2032	1
31287T	FS 1		03/15/2017	MBS Paydown		81	81	82	77		0		0		81			0	1	04/01/2032	1
31287U	GK 5		03/15/2017	MBS Paydown		57	57	58	56		0		0		57			0	1	05/01/2032	1
31287V	EQ 1		03/15/2017	MBS Paydown		54	54	54	32		(0)		(0)		54			0	1	06/01/2032	1
31288H	7A 2		03/15/2017	MBS Paydown		1,253	1,253	1,286	1,091		(10)		(10)		1,253			0	11	05/01/2033	1
31292G	5V 4		03/15/2017	MBS Paydown		942	942	948	848		(2)		(2)		942			0	11	09/01/2029	1
31292H	NH 3		03/15/2017	MBS Paydown		3,738	3,738	3,752	3,203		(46)		(46)		3,738			0	44	02/01/2032	1
31292H	QN 7		03/15/2017	MBS Paydown		1,233	1,233	1,246	1,192		(18)		(18)		1,233			0	10	05/01/2032	1
31371G	W3 0		02/25/2017	MBS Paydown		265	265	297	265		0		0		265			0	4	05/01/2018	1
36207H	VH 7		03/15/2017	MBS Paydown		60	60	60	60		0		0		60			0	1	06/15/2026	1
36208C	Y9 2		03/15/2017	MBS Paydown		20	20	21	20		0		0		20			0	0	06/15/2027	1
690353	RX 7		02/27/2017	Sinking Fund Redemption		45,470	45,470	45,470	45,469		0		0		45,470			0		02/27/2027	1
912828	SM 3		03/31/2017	Maturity		1,600,000	1,600,000	1,616,031	1,601,796		(1,796)		(1,796)		1,600,000			0	8,000	03/31/2017	1
0599999	Total - Bonds - U.S. Government					1,666,008	1,666,008	1,682,285	1,667,010	0	(1,972)	0	(1,972)	0	1,666,008	0	0	0	8,150	XXX	XXX
<b>Bonds - U.S. Special Revenue and Special Assessment</b>																					
312905	B4 3		03/15/2017	MBS Paydown		278	278	237	269		3		3		278			0		05/15/2021	1
312914	VY 7		03/15/2017	MBS Paydown		391	391	384	389		(0)		(0)		391			0	5	02/15/2023	1
313398	FC 8		03/15/2017	MBS Paydown		648	648	624	685		(60)		(60)		648			0	7	07/15/2031	1
3133TT	RX 1		03/15/2017	MBS Paydown		17,258	17,258	16,394	18,175		4,585		4,585		17,258			0	183	06/15/2031	1
3133TV	EW 2		03/15/2017	MBS Paydown		2,263	2,263	2,237	2,244		10		10		2,263			0	28	09/15/2031	1
31358J	J6 9		03/25/2017	MBS Paydown		396	396	400	378		0		0		396			0	5	11/25/2021	1
313920	CW 8		03/25/2017	MBS Paydown		7,980	7,980	8,010	9,306		2,024		2,024		7,980			0	79	07/25/2031	1
31394A	LU 8		03/25/2017	MBS Paydown		162,439	162,439	164,457	162,783		(892)		(892)		162,439			0	1,521	08/25/2034	1
31395X	3F 0		03/15/2017	MBS Paydown		25,920	25,920	25,288	25,762		96		96		25,920			0	239	10/15/2034	1
63689#	AC 6		03/18/2017	MBS Paydown		1,595	1,595	1,666	1,453		(6)		(6)		1,595			0	25	04/01/2020	1
81212U	Q3 5		03/25/2017	MBS Paydown		14,313	14,313	14,313	14,294		27		27		14,313			0	104	12/25/2043	1FE
3199999	Total - Bonds - U.S. Special Revenue and Special Assessments					233,481	233,481	234,009	235,737	0	5,788	0	5,788	0	233,481	0	0	0	2,196	XXX	XXX
<b>Bonds - Industrial and Miscellaneous</b>																					
00103Y	AE 1		02/28/2017	Sinking Fund Redemption		3,948	3,948	4,054	3,968		(2)		(2)		3,948			0	84	11/30/2019	4FE
02665U	AA 3		03/17/2017	MBS Paydown		2,044	2,044	2,101	2,090		(1)		(1)		2,044			0	13	10/17/2036	1FE
05949T	AX 7		03/25/2017	MBS Paydown		3,087	3,087	3,019	3,056		(100)		(100)		3,087			0	30	01/25/2036	1FM
07012E	AG 5		03/01/2017	Sinking Fund Redemption		5,967	5,967	5,988	5,976		(0)		0		5,967			0	66	03/01/2025	1FE
125278	AC 5		01/19/2017	MBS Paydown		7,975	7,975	8,617	8,047		(78)		(78)		7,975			0	40	02/19/2051	3AM
12667F	EG 6		03/25/2017	MBS Paydown		11,307	11,307	11,123	11,186		4		4		11,307			0	113	04/25/2034	1FM
126694	LC 0		03/25/2017	MBS Paydown		15,433	15,433	15,259	15,607		0		0		15,433			0	139	11/25/2035	4FM
126694	LC 0		03/25/2017	Pass-Through Loss				2,837			0		0					0		11/25/2035	4FM
16162W	MB 2		03/25/2017	MBS Paydown		50,155	50,155	49,575	46,510		(209)		(209)		50,155			0	457	10/25/2035	1FM
16165Y	AV 4		03/25/2017	MBS Paydown		17,340	17,340	13,822	13,080		498		498		17,340			0	99	08/25/2037	1FM
16165Y	AV 4		03/25/2017	Pass-Through Loss				2,646			0		0					0		08/25/2037	1FM

QE05

**SCHEDULE D - PART 4**

Showing all Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During 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 ei 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 / Stock Dividends Received During Year	Stated Contractual Maturity Date	NAIC Designation or Market Indicator (a)
17309L AD 7	CMLTI 2006-HE2 A2C SEQ FLT 08/25/2036.....		03/25/2017	MBS Paydown.....		43,445	43,445	35,788	42,454		793		793		43,445			0	56	08/25/2036	1FM.....
40432B AZ 2	HALO 2007-2 3A6 SEQ SSNR 6 0 9/25/2037.....		03/25/2017	MBS Paydown.....		56,910	56,910	48,975	44,255		(12,014)		(12,014)		56,910			0	504	09/25/2037	1FM.....
40432B AZ 2	HALO 2007-2 3A6 SEQ SSNR 6 0 9/25/2037.....		03/25/2017	Pass-Through Loss.....			225	193					0					0		09/25/2037	1FM.....
46617F AA 2	HENDR 2013-1A A ABS 3.22 03/15/2067.....		03/15/2017	MBS Paydown.....		7,272	7,272	7,266	7,267		0		0		7,272			0	39	04/15/2067	1FE.....
46633P AC 6	JPMRR 2009-7 2A1 SEQ SSNR 6.0 2/27/2037.....		03/27/2017	MBS Paydown.....		69,027	69,027	69,803	69,027				0		69,027			0	384	02/27/2037	1FM.....
63860H AC 3	NSTR 2007-A AV3 SEQ FLT 03/25/2037.....		03/25/2017	MBS Paydown.....		116,009	116,009	108,585	114,203		1,038		1,038		116,009			0	186	03/25/2037	1FM.....
74930A BE 6	RBSCF 2010-RR4 CSCA SEQ SSNR 5.695 9/40....		03/16/2017	MBS Paydown.....		98,015	98,015	104,248	98,353		(428)		(428)		98,015			0	753	09/16/2040	1FE.....
760985 CM 1	RAMP 2001-RS1 A14 SEQ STP 3/25/31.....		03/25/2017	MBS Paydown.....		3,635	3,635	3,582	3,635				0		3,635			0	49	03/25/2031	2FM.....
90783T AA 8	UNP CO 2004 TRST 04-1 5.404 07/02/2025.....		01/02/2017	Sinking Fund Redemption.....		103,988	103,988	103,988	68,897		(1,433)		(1,433)		103,988			0	2,810	07/02/2025	1FE.....
3899999	Total - Bonds - Industrial and Miscellaneous.....					615,555	621,263	595,989	557,608	0	(11,934)	0	(11,934)	0	615,555	0	0	0	5,821	XXX	XXX
8399997	Total - Bonds - Part 4.....					2,515,044	2,520,752	2,512,283	2,460,355	0	(8,118)	0	(8,118)	0	2,515,044	0	0	0	16,167	XXX	XXX
8399999	Total - Bonds.....					2,515,044	2,520,752	2,512,283	2,460,355	0	(8,118)	0	(8,118)	0	2,515,044	0	0	0	16,167	XXX	XXX
9999999	Total - Bonds, Preferred and Common Stocks.....					2,515,044	XXX	2,512,283	2,460,355	0	(8,118)	0	(8,118)	0	2,515,044	0	0	0	16,167	XXX	XXX

(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. B - Sn. 1**  
**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 March 31, 2017 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.....					(1,160,198)	(1,420,208)	(956,574)	XXX
Bank of New York Mellon..... New York, NY.....		0.010			10,144	10,029	10,056	XXX
0199999. Total Open Depositories.....	XXX	XXX	0	0	(1,150,054)	(1,410,179)	(946,518)	XXX
0399999. Total Cash on Deposit.....	XXX	XXX	0	0	(1,150,054)	(1,410,179)	(946,518)	XXX
0599999. Total Cash.....	XXX	XXX	0	0	(1,150,054)	(1,410,179)	(946,518)	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**

QE13