
AMENDED FILING EXPLANATION

Due to a misinterpretation of the NAIC instructions, Manhattan National Life Insurance Company included non-XXXL/AXXX business in its original filing of the Supplemental Term and Universal Life Insurance Reinsurance Exhibit. Since the Company did not have any data which was required to be filed for this supplement, the Supplemental Term and Universal Life Insurance Reinsurance Exhibit has been amended to reflect that status. This amendment includes a revised version of this April 1st supplement and a corrected corresponding Supplemental Interrogatory #51.



ANNUAL STATEMENT

For the Year Ended December 31, 2017

of the Condition and Affairs of the

MANHATTAN NATIONAL LIFE INSURANCE COMPANY

NAIC Group Code.....0084, 0084

(Current Period) (Prior Period)

Organized under the Laws of OH

Incorporated/Organized..... December 20, 1956

Statutory Home Office

NAIC Company Code..... 67083

Employer's ID Number..... 45-0252531

301 East Fourth Street..... Cincinnati OH US 45202
(Street and Number) (City or Town, State, Country and Zip Code)

State of Domicile or Port of Entry OH

Commenced Business..... January 4, 1957

Main Administrative Office

301 East Fourth Street..... Cincinnati OH US..... 45202
(Street and Number) (City or Town, State, Country and Zip Code)

513-357-3300

(Area Code) (Telephone Number)

Mail Address

Post Office Box 5420..... Cincinnati OH US 45201
(Street and Number or P. O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records

301 East Fourth Street..... Cincinnati OH US 45202
(Street and Number) (City or Town, State, Country and Zip Code)

513-357-3300

(Area Code) (Telephone Number)

Internet Web Site Address

Robert Mayhew Earle II

513-412-1735

Statutory Statement Contact

(Name)

(Area Code) (Telephone Number) (Extension)

rearle@gaig.com

513-412-1673

(E-Mail Address)

(Fax Number)

OFFICERS

Name

1. Stephen Craig Lindner
3. Christopher Patrick Milano

Title

President
Treasurer

Name

2. Mark Francis Muething
4. Michael Joseph Lesar

Title

Secretary
Appointed Actuary

John Paul Gruber

Brian Patrick Sponaugle

Senior Vice President

Adrienne Susan Baglier

Senior Vice President

OTHER

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

DIRECTORS OR TRUSTEES

John Paul Gruber
Mark Francis Muething

Jeffrey Gene Hester
Michael James Prager

Stephen Craig Lindner
Brian Patrick Sponaugle

Christopher Patrick Milano

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 Milano
2. (Printed Name)
Treasurer
(Title)

(Signature)
John Paul Gruber
3. (Printed Name)
Senior Vice President
(Title)

Subscribed and sworn to before me
This _____ day of _____ February 2018

a. Is this an original filing?
b. If no
1. State the amendment number
2. Date filed
3. Number of pages attached

Yes [X] No []

Annual Statement for the year 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 unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED 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.

MARCH FILING

1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1?
2. Will the confidential Risk-Based Capital Report be filed with the NAIC by March 1?
3. Will the confidential Risk-Based Capital Report be filed with the state of domicile, if required, by March 1?
4. Will an actuarial opinion be filed by March 1?

Responses
YES
YES
YES
YES

APRIL FILING

5. Will Management's Discussion and Analysis be filed by April 1?
6. Will the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit be filed with the state of domicile and the NAIC by April 1?
7. Will the Adjustment Form (if required) be filed with state of domicile and the NAIC by April 1?
8. Will the Supplemental Investment Risk Interrogatories be filed by April 1?

YES
YES
YES
YES

JUNE FILING

9. Will an audited financial report be filed by June 1?
10. Will Accountants Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1?

YES
YES

AUGUST FILING

11. Will regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1?

WAIVED

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.

MARCH FILING

12. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1?
13. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1?
14. Will the Trusted Surplus Statement be filed with the state of domicile and the NAIC by March 1?
15. Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1?
16. Will the actuarial opinion on non-guaranteed elements as required in interrogatory #3 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1?
17. Will the actuarial opinion on X-Factors be filed with the state of domicile and electronically with the NAIC by March 1?
18. Will the actuarial opinion on Separate Accounts Funding Guaranteed Minimum Benefit be filed with the state of domicile and electronically with the NAIC by March 1?
19. Will the actuarial opinion on Synthetic Guaranteed Investment Contracts be filed with the state of domicile and electronically with the NAIC by March 1?
20. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1?
21. 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 by March 1?
22. 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 by March 1?
23. 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 by March 1?
24. 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 by March 1?
25. Will the C-3 RBC Certifications required under C-3 Phase I be filed with the state of domicile and electronically with the NAIC by March 1?
26. Will the C-3 RBC Certifications required under C-3 Phase II be filed with the state of domicile and electronically with the NAIC by March 1?
27. Will the Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities be filed with the state of domicile and electronically with the NAIC by March 1?
28. Will the actuarial opinion required by the Modified Guaranteed Annuity Model Regulation be filed with the state of domicile and electronically with the NAIC by March 1?
29. Will the Actuarial Certifications Related to Hedging required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?
30. Will the Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?
31. Will the Management Certification That the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?
32. Will the Actuarial Certification Related to the Reserves required by Actuarial Guideline XLIII be filed with the state of domicile and electronically with the NAIC by March 1?
33. Will the Actuarial Certification regarding the use of 2001 Preferred Class Tables required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities be filed with the state of domicile and electronically with the NAIC by March 1?
34. Will the Workers' Compensation Carve-Out Supplement be filed by March 1?
35. Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1?
36. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1?
37. Will an approval from the reporting entity's state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1?
38. Will an approval from the reporting entity's state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1?
39. Will an approval from the reporting entity's state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1?
40. Will the VM-20 Reserves Supplement be filed with the state of domicile and the NAIC by March 1?

APRIL FILING

41. Will the confidential Regulatory Asset Adequacy Issues Summary (RAAIS) required by the Valuation Manual be filed with the state of domicile by April 1?
42. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1?
43. Will the Interest-Sensitive Life Insurance Products Report Forms be filed with the state of domicile and the NAIC by April 1?
44. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1?
45. Will the Accident and Health Policy Experience Exhibit be filed by April 1?
46. Will the Analysis of Annuity Operations by Lines of Business be filed with the state of domicile and the NAIC by April 1?
47. Will the Analysis of Increase in Annuity Reserves During the Year be filed with the state of domicile and the NAIC by April 1?
48. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1?
49. Will the regulator only (non-public) Supplemental Health Care Exhibit's Expense Allocation Report be filed with the state of domicile and the NAIC by April 1?
50. Will the confidential Actuarial Memorandum required by Actuarial Guideline XXXVIII 8D be filed with the state of domicile by April 30?
51. Will the Supplemental Term and Universal Life Insurance Reinsurance Exhibit be filed with the state of domicile and the NAIC by April 1?
52. Will the Variable Annuities Supplement be filed with the state of domicile and the NAIC by April 1?

YES
YES
YES
NO
YES
YES
YES
NO

AUGUST FILING

53. Will Management's Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1?

YES

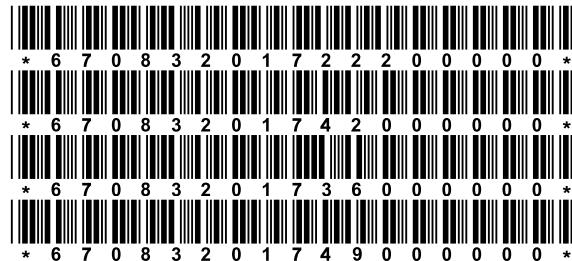
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EXPLANATIONS:

BAR CODE:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
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12. The data for this supplement is not required to be filed.
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Barcode for question 24: * 6 7 0 8 3 2 0 1 7 4 5 7 0 0 0 0 0 0 *

Barcode for question 25: * 6 7 0 8 3 2 0 1 7 4 5 9 0 0 0 0 0 0 *

Barcode for question 26: * 6 7 0 8 3 2 0 1 7 4 5 1 0 0 0 0 0 0 *

Barcode for question 27: * 6 7 0 8 3 2 0 1 7 4 5 3 0 0 0 0 0 0 *

Barcode for question 28: * 6 7 0 8 3 2 0 1 7 4 5 7 0 0 0 0 0 0 *

Barcode for question 29: * 6 7 0 8 3 2 0 1 7 4 5 9 0 0 0 0 0 0 *

Barcode for question 30: * 6 7 0 8 3 2 0 1 7 4 7 0 0 0 0 0 0 0 *

Barcode for question 31: * 6 7 0 8 3 2 0 1 7 4 7 3 0 0 0 0 0 0 *

Barcode for question 32: * 6 7 0 8 3 2 0 1 7 4 7 5 0 0 0 0 0 0 *

Barcode for question 33: * 6 7 0 8 3 2 0 1 7 4 7 7 0 0 0 0 0 0 *

Barcode for question 34: * 6 7 0 8 3 2 0 1 7 4 7 9 0 0 0 0 0 0 *

Barcode for question 35: * 6 7 0 8 3 2 0 1 7 4 9 0 0 0 0 0 0 0 *

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