



# QUARTERLY STATEMENT

As of June 30, 2020

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

Licensed as Business Type: Life, Accident & Health

Incorporated/Organized..... December 20, 1956 Commenced Business..... January 4, 1957

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

Main Administrative Office 301 East Fourth Street .. Cincinnati .. OH .. US .. 45202 513-357-3300  
(Street and Number) (City or Town, State, Country and Zip Code) (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 513-357-3300  
(Street and Number) (City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Web Site Address www.gaig.com

Statutory Statement Contact Robert Mayhew Earle II 513-412-1735  
(Name) (Area Code) (Telephone Number) (Extension)

rearle@gaig.com 513-412-1673  
(E-Mail Address) (Fax Number)

### OFFICERS

Name	Title	Name	Title
1. Mark Francis Muething	President	2. John Paul Gruber	Secretary
3. Christopher Patrick Miliano	Treasurer	4. Dominic Joseph Moster	Appointed Actuary

### OTHER

Adrienne Susan Baglier	Executive Vice President	Brian Patrick Sponaugle	Vice President
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### DIRECTORS OR TRUSTEES

John Paul Gruber	Jeffrey Gene Hester	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) _____ President _____ (Title)	_____ (Signature) John Paul Gruber _____ 2. (Printed Name) _____ Secretary _____ (Title)	_____ (Signature) Christopher Patrick Miliano _____ 3. (Printed Name) _____ Treasurer _____ (Title)
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Subscribed and sworn to before me  
This \_\_\_\_\_ day of August, 2020

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 June 30, 2020 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.....	113,022,042		113,022,042	122,772,518
2. Stocks:				
2.1 Preferred stocks.....			0	
2.2 Common stocks.....			0	
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 (\$.....(320,603)), cash equivalents (\$.....14,045,854) and short-term investments (\$.....0).....	13,725,251		13,725,251	7,665,180
6. Contract loans (including \$.....0 premium notes).....	5,094,539		5,094,539	5,525,629
7. Derivatives.....			0	
8. Other invested assets.....			0	
9. Receivables for securities.....	192,205		192,205	
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).....	132,034,037	0	132,034,037	135,963,327
13. Title plants less \$.....0 charged off (for Title insurers only).....			0	
14. Investment income due and accrued.....	1,433,522		1,433,522	1,607,544
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection.....	197,268	20,314	176,954	168,758
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$.....0 earned but unbilled premiums).....	3,495,999	19,896	3,476,103	3,575,570
15.3 Accrued retrospective premiums (\$.....0) and contracts subject to redetermination (\$.....0).....			0	
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers.....	1,130,195		1,130,195	1,202,346
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.....	444,886		444,886	126,398
18.2 Net deferred tax asset.....	2,079,073	945,249	1,133,824	1,249,633
19. Guaranty funds receivable or on deposit.....	127,289		127,289	137,400
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.....	3,091		3,091	48,574
24. Health care (\$.....0) and other amounts receivable.....			0	
25. Aggregate write-ins for other than invested assets.....	0	0	0	0
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 through 25).....	140,945,360	985,459	139,959,901	144,079,550
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			0	
28. Total (Lines 26 and 27).....	140,945,360	985,459	139,959,901	144,079,550

**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.....			0	
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	0

Statement as of June 30, 2020 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 \$.....63,874,255 less \$.....0 included in Line 6.3 (including \$.....0 Modco Reserve).....	63,874,255	65,971,342
2. Aggregate reserve for accident and health contracts (including \$.....0 Modco Reserve).....	118,923	118,994
3. Liability for deposit-type contracts (including \$.....0 Modco Reserve).....	1,842,734	1,785,732
4. Contract claims:		
4.1 Life.....	3,791,657	3,267,139
4.2 Accident and health.....		
5. Policyholders' dividends/refunds to members \$.....0 and coupons \$.....0 due and unpaid.....		
6. Provision for policyholders' dividends/refunds to members and coupons payable in following calendar year - estimated amounts:		
6.1 Policyholder's dividends/refunds to members apportioned for payment (including \$.....0 Modco).....	10,000	10,000
6.2 Policyholder's dividends/refunds to members 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.....	38,011	45,975
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 \$.....4,532 ceded.....	4,532	187,648
9.4 Interest Maintenance Reserve.....	3,838,412	4,272,646
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.....	99,412	103,924
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.....	277,699	320,435
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.....	41,184	47,634
17. Amounts withheld or retained by reporting entity as agent or trustee.....	13,151	4,677
18. Amounts held for agents' account, including \$.....395,491 agents' credit balances.....	395,491	382,046
19. Remittances and items not allocated.....	1,381,289	1,280,596
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.....	490,758	1,002,230
24.02 Reinsurance in unauthorized and certified (\$.....0) companies.....		
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$.....0) reinsurers.....		
24.04 Payable to parent, subsidiaries and affiliates.....	13,090	918
24.05 Drafts outstanding.....		
24.06 Liability for amounts held under uninsured plans.....		
24.07 Funds held under coinsurance.....	53,636,754	54,839,018
24.08 Derivatives.....		
24.09 Payable for securities.....		
24.10 Payable for securities lending.....		
24.11 Capital notes \$.....0 and interest thereon \$.....0.....		
25. Aggregate write-ins for liabilities.....	745,697	578,278
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25).....	130,613,049	134,219,232
27. From Separate Accounts statement.....		
28. Total liabilities (Lines 26 and 27).....	130,613,049	134,219,232
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.....	119,467,887	119,467,887
34. Aggregate write-ins for special surplus funds.....	0	0
35. Unassigned funds (surplus).....	(112,621,035)	(112,107,569)
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).....	6,846,852	7,360,318
38. Totals of Lines 29, 30 and 37.....	9,346,852	9,860,318
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3).....	139,959,901	144,079,550

**DETAILS OF WRITE-INS**

2501. Unclaimed funds.....	745,697	578,278
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).....	745,697	578,278
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.....	2,859,272	2,853,484	5,460,860
2. Considerations for supplementary contracts with life contingencies.....			
3. Net investment income.....	1,682,434	1,792,416	3,499,454
4. Amortization of Interest Maintenance Reserve (IMR).....	193,846	218,586	437,204
5. Separate Accounts net gain from operations excluding unrealized gains or losses.....			
6. Commissions and expense allowances on reinsurance ceded.....	275,189	297,192	512,471
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	0
9. Totals (Lines 1 to 8.3).....	5,010,741	5,161,678	9,909,989
10. Death benefits.....	4,967,168	3,844,205	7,820,445
11. Matured endowments (excluding guaranteed annual pure endowments).....	15,822	8,250	15,370
12. Annuity benefits.....	460,670	369,986	426,794
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.....	892,329	1,066,634	1,903,964
16. Group conversions.....			
17. Interest and adjustments on contract or deposit-type contract funds.....	7,919	4,359	19,539
18. Payments on supplementary contracts with life contingencies.....			
19. Increase in aggregate reserves for life and accident and health contracts.....	(2,097,158)	(1,257,798)	(2,325,697)
20. Totals (Lines 10 to 19).....	4,246,750	4,035,636	7,860,415
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only).....	119,175	128,811	251,617
22. Commissions and expense allowances on reinsurance assumed.....			
23. General insurance expenses and fraternal expenses.....	558,564	538,149	1,047,728
24. Insurance taxes, licenses and fees, excluding federal income taxes.....	164,708	209,714	225,243
25. Increase in loading on deferred and uncollected premiums.....	470	(6,465)	(13,756)
26. Net transfers to or (from) Separate Accounts net of reinsurance.....			
27. Aggregate write-ins for deductions.....	273,087	63,252	63,252
28. Totals (Lines 20 to 27).....	5,362,754	4,969,097	9,434,499
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28).....	(352,013)	192,581	475,490
30. Dividends to policyholders and refunds to members.....	12,042	14,695	27,106
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30).....	(364,055)	177,886	448,384
32. Federal and foreign income taxes incurred (excluding tax on capital gains).....	(196,895)	(34,419)	(106,734)
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32).....	(167,160)	212,305	555,118
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$.....(57,692) (excluding taxes of \$.....(63,901) transferred to the IMR).....	(735,652)	(5,162)	(11,494)
35. Net income (Line 33 plus Line 34).....	(902,812)	207,143	543,624
<b>CAPITAL AND SURPLUS ACCOUNT</b>			
36. Capital and surplus, December 31, prior year.....	9,860,318	8,946,404	8,946,404
37. Net income (Line 35).....	(902,812)	207,143	543,624
38. Change in net unrealized capital gains (losses) less capital gains tax of \$.....0.....			
39. Change in net unrealized foreign exchange capital gain (loss).....			
40. Change in net deferred income tax.....	(122,327)	(1,515)	(66,777)
41. Change in nonadmitted assets.....	201	(19,762)	86,017
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.....	511,472	(88,331)	(148,950)
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.....			500,000
51.2 Transferred to capital (Stock Dividend).....			
51.3 Transferred from capital.....			
51.4 Change in surplus as a result of reinsurance.....			
52. Dividends to stockholders.....			
53. Aggregate write-ins for gains and losses in surplus.....	0	0	0
54. Net change in capital and surplus (Lines 37 through 53).....	(513,466)	97,535	913,914
55. Capital and surplus as of statement date (Lines 36 + 54).....	9,346,852	9,043,939	9,860,318
<b>DETAILS OF WRITE-INS</b>			
08.301. ....			
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	0
2701. Reinsurance administration agreement expense.....	273,087	63,252	63,252
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).....	273,087	63,252	63,252
5301. ....			
5302. ....			
5303. ....			
5398. Summary of remaining write-ins for Line 53 from overflow page.....	0	0	0
5399. Totals (Lines 5301 thru 5303 plus 5398) (Line 53 above).....	0	0	0

Statement as of June 30, 2020 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.....	2,936,471	3,095,164	6,133,542
2. Net investment income.....	1,750,382	1,805,959	3,596,599
3. Miscellaneous income.....	275,189	297,192	512,471
4. Total (Lines 1 through 3).....	4,962,042	5,198,315	10,242,612
5. Benefit and loss related payments.....	5,922,436	6,085,707	11,277,473
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....			
7. Commissions, expenses paid and aggregate write-ins for deductions.....	985,252	1,273,784	2,191,654
8. Dividends paid to policyholders.....	4,278	6,499	11,992
9. Federal and foreign income taxes paid (recovered) net of \$.....(121,593) tax on capital gains (losses).....		(89,951)	19,333
10. Total (Lines 5 through 9).....	6,911,966	7,276,039	13,500,452
11. Net cash from operations (Line 4 minus Line 10).....	(1,949,924)	(2,077,724)	(3,257,840)
<b>CASH FROM INVESTMENTS</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds.....	8,752,377	7,892,423	8,302,431
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.....	89		
12.7 Miscellaneous proceeds.....			
12.8 Total investment proceeds (Lines 12.1 to 12.7).....	8,752,466	7,892,423	8,302,431
13. Cost of investments acquired (long-term only):			
13.1 Bonds.....			
13.2 Stocks.....			
13.3 Mortgage loans.....			
13.4 Real estate.....			
13.5 Other invested assets.....			
13.6 Miscellaneous applications.....	192,205		
13.7 Total investments acquired (Lines 13.1 to 13.6).....	192,205	0	0
14. Net increase or (decrease) in contract loans and premium notes.....	(431,090)	(231,607)	(391,302)
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14).....	8,991,351	8,124,030	8,693,733
<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.....			500,000
16.3 Borrowed funds.....			
16.4 Net deposits on deposit-type contracts and other insurance liabilities.....	41,319	(57,662)	(85,548)
16.5 Dividends to stockholders.....			
16.6 Other cash provided (applied).....	(1,022,675)	(2,296,994)	(2,850,605)
17. Net cash from financing and miscellaneous sources (Lines 16.1 through 16.4 minus Line 16.5 plus Line 16.6).....	(981,356)	(2,354,656)	(2,436,153)
<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).....	6,060,071	3,691,650	2,999,740
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year.....	7,665,180	4,665,440	4,665,440
19.2 End of period (Line 18 plus Line 19.1).....	13,725,251	8,357,090	7,665,180

Note: Supplemental disclosures of cash flow information for non-cash transactions:

20.0001			
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**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.....	6,323,160	6,778,023	13,159,587
3. Ordinary individual annuities.....	84,702	80,376	100,140
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.....	45,931	44,728	92,568
10. Aggregate of all other lines of business.....	0	0	0
11. Subtotal (Lines 1 through 10).....	6,453,793	6,903,127	13,352,295
12. Fraternal ( Fraternal Benefit Societies Only).....			
13. Subtotal (Lines 11 through 12).....	6,453,793	6,903,127	13,352,295
14. Deposit-type contracts.....			
15. Total (Lines 13 and 14).....	6,453,793	6,903,127	13,352,295

**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 basis, as shown below:

Net Income	June 30, 2020	December 31, 2019
(1) State basis	\$ (902,812)	\$ 543,624
(2) State prescribed practices that increase/(decrease) NAIC SAP	-	-
(3) State permitted practices that increase/(decrease) NAIC SAP	-	-
(4) NAIC SAP	<u>\$ (902,812)</u>	<u>\$ 543,624</u>
Surplus		
(5) State basis	\$ 9,346,852	\$ 9,860,318
(6) State prescribed practices that increase/(decrease) NAIC SAP	-	-
(7) State permitted practices that increase/(decrease) NAIC SAP	-	-
(8) NAIC SAP	<u>\$ 9,346,852</u>	<u>\$ 9,860,318</u>

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 following table shows each security with a credit-related OTTI charge recognized during the period:

CUSIP	Amortized Cost Before OTTI	Present Value of Projected Cash Flows	OTTI Charge Recognized in Income Statement	Amortized Cost After OTTI	Fair Value at Time of OTTI	Date Reported
40432BAZ2	296,455	271,366	23,185	273,270	227,145	3/31/2020
Total			<u>\$ 23,185</u>			

- (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	\$40,120
2. 12 months or longer	76,341
  - b. The aggregate related fair value of securities with unrealized losses:

1. Less than 12 months	\$1,960,145
2. 12 months or longer	746,124
- (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 June 30, 2020. The Company has the intent to hold securities in an unrealized loss position until they recover in value or mature.

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

F. Repurchase Agreements Transactions Accounted for as Secured Borrowing – Not applicable.

G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing – Not applicable.

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## NOTES TO FINANCIAL STATEMENTS

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- H. Repurchase Agreements Transactions Accounted for as a Sale – Not applicable.
- I. Reverse Repurchase Agreements Transactions Accounted for as a Sale – Not applicable.
- J. Real Estate – Not applicable.
- K. Low Income Housing Tax Credits – Not applicable.
- L. Restricted Assets – No significant change.
- M. Working Capital Finance Investments - Not applicable.
- N. Offsetting and Netting of Assets and Liabilities - Not applicable.
- O. 5GI Securities – Not applicable.
- P. Short Sales – Not applicable.
- Q. Prepayment Penalty – No significant change.

**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**

Not applicable.

**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 categorizes its assets and liabilities measured at fair value or net asset value ("NAV") into the three-level fair value hierarchy. At June 30, 2020, the Company held no assets or NAV's measured at fair value. See item (4) below for a discussion of each of these three levels.

## (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 June 30, 2020.

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.

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	Net Asset Value (NAV)	Not Practicable (Carrying Value)
<b>Financial Assets:</b>							
<b>Bonds:</b>							
U.S. Government and government agencies	\$ 6,640,926	\$ 6,298,040	\$ 5,456,843	\$ 1,184,083	\$ -	\$ -	\$ -
States, municipalities and political subdivisions	27,666,490	22,794,619	-	27,666,490	-	-	-
Residential mortgage backed securities	1,599,717	1,544,643	-	1,356,593	243,124	-	-
Asset backed securities	2,752,175	2,750,126	-	2,752,175	-	-	-
All other bonds	88,591,462	79,634,614	-	88,591,462	-	-	-
<b>Total bonds</b>	<b>\$ 127,250,770</b>	<b>\$ 113,022,042</b>	<b>\$ 5,456,843</b>	<b>\$ 121,550,803</b>	<b>\$ 243,124</b>	<b>\$ -</b>	<b>\$ -</b>
Cash and cash equivalents	13,725,251	13,725,251	13,725,251	-	-	-	-
Policy loans	5,094,539	5,094,539	-	-	5,094,539	-	-
<b>Total financial assets</b>	<b>\$ 146,070,560</b>	<b>\$ 131,841,832</b>	<b>\$ 19,182,094</b>	<b>\$ 121,550,803</b>	<b>\$ 5,337,663</b>	<b>\$ -</b>	<b>\$ -</b>

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

E. NAV Practical Expedient Investments – The Company has no financial investments that fall under this classification.

**Note 21 - Other Items**

No significant change.

**Note 22 - Events Subsequent**

No significant change.

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## NOTES TO FINANCIAL STATEMENTS

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**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 - Analysis of Life Actuarial Reserves by Withdrawal Characteristics**

No significant change.

**Note 34 - Premiums and Annuity Considerations Deferred and Uncollected**

No significant change.

**Note 35 - Separate Accounts**

Not applicable.

**Note 36 - Loss/Claim Adjustment Expenses**

Not applicable.

Statement as of June 30, 2020 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**GENERAL INTERROGATORIES**

**PART 1 - COMMON INTERROGATORIES**

**GENERAL**

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? Yes [ ] No [X]
- 1.2 If yes, has the report been filed with the domiciliary state? Yes [ ] No [ ]
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? Yes [ ] 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? If yes, complete Schedule Y, Parts 1 and 1A. Yes [X] No [ ]
- 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.

- 3.4 Is the reporting entity publicly traded or a member of a publicly traded group? Yes [X] No [ ]
- 3.5 If the response to 3.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group. 0001042046

- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? If yes, complete and file the merger history data file with the NAIC for the annual filing corresponding to this period. 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? If yes, attach an explanation. Yes [ ] No [X] N/A [ ]

- 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 the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. 12/31/2016
- 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). 01/11/2018

- 6.4 By what department or departments?  
Ohio 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 [ ] No [ ] N/A [X]
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? Yes [ ] No [ ] N/A [X]
- 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]

Statement as of June 30, 2020 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**GENERAL INTERROGATORIES**

**PART 1 - COMMON INTERROGATORIES**

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

**FINANCIAL**

10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes  No   
 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: \$ 3,091

**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   
 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

14.2 If yes, please complete the following:

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

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

15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes  No  N/A

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  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

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 invested assets? Yes  No

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 invested assets? Yes  No

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 Corporation	54930048Y5YTQDRCSM84	SEC	NO

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

## **GENERAL INTERROGATORIES**

### **PART 1 - COMMON INTERROGATORIES**

18.2 If no, list exceptions:

19. By self-designating 5GI securities, the reporting entity is certifying the following elements for each self-designated 5GI security:
- a. Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.
  - b. Issuer or obligor is current on all contracted interest and principal payments.
  - c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.
- Has the reporting entity self-designated 5GI securities? Yes [ ] No [X]
20. By self-designating PLGI securities, the reporting entity is certifying the following elements for each self-designated PLGI security:
- a. The security was purchased prior to January 1, 2018.
  - b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
  - c. The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.
  - d. The reporting entity is not permitted to share this credit rating of the PL security with the SVO.
- Has the reporting entity self-designated PLGI securities? Yes [ ] No [X]
21. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:
- a. The security was purchased prior to January 1, 2019.
  - b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
  - c. The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.
  - d. The fund only or predominantly holds bonds in its portfolio.
  - e. The current reporting NAIC designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.
  - f. The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.
- Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria? Yes [ ] No [X]

Statement as of June 30, 2020 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**GENERAL INTERROGATORIES (continued)**

**PART 2 - LIFE AND ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES**

**Life and Accident and Health Companies/Fraternal Benefit Societies**

1.	Report the statement value of mortgage loans at the end of this reporting period for the following categories:			
1.1	Long-term mortgages in good standing		Amount	
1.11	Farm mortgages.....	\$		
1.12	Residential mortgages.....	\$		
1.13	Commercial mortgages.....	\$		
1.14	Total mortgages in good standing.....	\$		.0
1.2	Long-term mortgages in good standing with restructured terms			
1.21	Total mortgages in good standing with restructured terms.....	\$		
1.3	Long-term mortgage loans upon which interest is overdue more than three months			
1.31	Farm mortgages.....	\$		
1.32	Residential mortgages.....	\$		
1.33	Commercial mortgages.....	\$		
1.34	Total mortgages with interest overdue more than three months.....	\$		.0
1.4	Long-term mortgage loans in process of foreclosure			
1.41	Farm mortgages.....	\$		
1.42	Residential mortgages.....	\$		
1.43	Commercial mortgages.....	\$		
1.44	Total mortgages in process of foreclosure.....	\$		.0
1.5	Total mortgage loans (Lines 1.14 + 1.21 + 1.34 + 1.44) (Page 2, Column 3, Lines 3.1 + 3.2)	\$		.0
1.6	Long-term mortgages foreclosed, properties transferred to real estate in current quarter			
1.61	Farm mortgages.....	\$		
1.62	Residential mortgages.....	\$		
1.63	Commercial mortgages.....	\$		
1.64	Total mortgages foreclosed and transferred to real estate.....	\$		.0
2.	Operating Percentages:			
2.1	A&H loss percent.....			.....
2.2	A&H cost containment percent.....			.....
2.3	A&H expense percent excluding cost containment expenses.....			.....0.4
3.1	Do you act as a custodian for health savings accounts?.....		Yes [ ]	No [ X ]
3.2	If yes, please provide the amount of custodial funds held as of the reporting date.....	\$		
3.3	Do you act as an administrator for health savings accounts?.....		Yes [ ]	No [ X ]
3.4	If yes, please provide the balance of the funds administered as of the reporting date.....	\$		
4.	Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states?.....		Yes [ X ]	No [ ]
4.1	If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity?.....		Yes [ ]	No [ ]

**Fraternal Benefit Societies Only:**

5.1	In all cases where the reporting entity has assumed accident and health risks from another company, provisions should be made in this statement on account of such reinsurance for reserve equal to that which the original company would have been required to establish had it retained the risks. Has this been done?	Yes [ ]	No [ ]	N/A [ ]
5.2	If no, explain:	_____		

6.1	Does the reporting entity have outstanding assessments in the form of liens against policy benefits that have increased surplus?	Yes [ ]	No [ ]
6.2	If yes, what is the date(s) of the original lien and the total outstanding balance of liens that remain in surplus?		

Date	Outstanding Lien Amount

**SCHEDULE S - CEDED REINSURANCE**

Showing All New Reinsurance Treaties - Current Year to Date

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Reinsurer	5 Domiciliary Jurisdiction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Type of Reinsurer	9 Certified Reinsurer Rating (1 through 6)	10 Effective Date of Certified Reinsurer Rating
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**NONE**

**MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS**

Current Year to Date - Allocated by States and Territories

1	2	3	Direct Business Only					
			Life Contracts		4	5	6	7
			Life Insurance Premiums	Annuity Considerations				
States, Etc.	Active Status (a)							
1. Alabama	AL	L	26,007				26,007	
2. Alaska	AK	L	5,079				5,079	
3. Arizona	AZ	L	68,283				68,283	
4. Arkansas	AR	L	54,394				54,394	
5. California	CA	L	754,134	1,111			755,245	
6. Colorado	CO	L	82,731				82,731	
7. Connecticut	CT	L	49,776				49,776	
8. Delaware	DE	L	22,549				22,549	
9. District of Columbia	DC	L	5,957				5,957	
10. Florida	FL	L	372,971	1,086	40,176		414,233	
11. Georgia	GA	L	194,343	1,200	545		196,088	
12. Hawaii	HI	L	29,176				29,176	
13. Idaho	ID	L	7,992				7,992	
14. Illinois	IL	L	171,503	11,445			182,948	
15. Indiana	IN	L	274,469	1,570	172		276,211	
16. Iowa	IA	L	66,447		821		67,268	
17. Kansas	KS	L	69,164	1,786			70,950	
18. Kentucky	KY	L	74,142				74,142	
19. Louisiana	LA	L	100,126				100,126	
20. Maine	ME	L	36,667				36,667	
21. Maryland	MD	L	205,420				205,420	
22. Massachusetts	MA	L	166,148				166,148	
23. Michigan	MI	L	251,427	10,316	265		262,008	
24. Minnesota	MN	L	280,505	6,800			287,305	
25. Mississippi	MS	L	62,987	420			63,407	
26. Missouri	MO	L	197,755	6,914	298		204,967	
27. Montana	MT	L	5,140				5,140	
28. Nebraska	NE	L	28,494				28,494	
29. Nevada	NV	L	60,238				60,238	
30. New Hampshire	NH	L	32,972				32,972	
31. New Jersey	NJ	L	202,916				202,916	
32. New Mexico	NM	L	19,651		486		20,137	
33. New York	NY	N	74,608				74,608	
34. North Carolina	NC	L	134,037	300			134,337	
35. North Dakota	ND	L	50,495				50,495	
36. Ohio	OH	L	226,340	286	129		226,755	
37. Oklahoma	OK	L	58,246				58,246	
38. Oregon	OR	L	41,897				41,897	
39. Pennsylvania	PA	L	182,384		626		183,010	
40. Rhode Island	RI	L	4,623				4,623	
41. South Carolina	SC	L	126,686	480			127,166	
42. South Dakota	SD	L	11,996				11,996	
43. Tennessee	TN	L	157,315		350		157,665	
44. Texas	TX	L	415,402	250	135		415,787	
45. Utah	UT	L	19,704	71			19,775	
46. Vermont	VT	L	7,117				7,117	
47. Virginia	VA	L	123,752	120			123,872	
48. Washington	WA	L	66,214				66,214	
49. West Virginia	WV	L	9,822				9,822	
50. Wisconsin	WI	L	570,869	40,547	1,928		613,344	
51. Wyoming	WY	L	15,838				15,838	
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	340				340	
58. Aggregate Other Alien	OT	XXX	792	0	0	0	792	0
59. Subtotal		XXX	6,278,040	84,702	45,931	0	6,408,673	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	122,318				122,318	
94. Aggregate other amounts not allocable by State		XXX	0	0	0	0	0	0
95. Totals (Direct Business)		XXX	6,400,358	84,702	45,931	0	6,530,991	0
96. Plus Reinsurance Assumed		XXX					0	
97. Totals (All Business)		XXX	6,400,358	84,702	45,931	0	6,530,991	0
98. Less Reinsurance Ceded		XXX	3,518,931	38,116	42,912		3,599,959	
99. Totals (All Business) less Reinsurance Ceded		XXX	2,881,427	46,586	3,019	0	2,931,032	0

**DETAILS OF WRITE-INS**

58001. Other Alien	XXX		792				792	
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		792	0	0	0	792	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

(a) Active Status Count

L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG..... 50  
 E - Eligible - Reporting entities eligible or approved to write surplus lines in the state..... 0

R - Registered - Non-domiciled RRGs..... 0  
 Q - Qualified - Qualified or accredited reinsurer..... 0  
 N - None of the above - Not allowed to write business in the state..... 7

**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 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	
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 Technical Industries, Inc.	DE	76-0080537	
Pennsylvania Oil & Gas Holdings, LLC	PA	46-3246684	
Pennsylvania-Reading Seashore Lines (66.67%)	NJ	23-6000766	
GAI Insurance Company, Ltd. *	BMU	98-1073776	
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	
Dixie Terminal Corporation	OH	31-0823725	
GAI Holding Bermuda Ltd. ^	BMU	98-0606803	
GAI Indemnity, Ltd. #	GBR	98-0556144	
Neon Capital Limited	GBR		
NCM Holdings (U.K.) Limited	GBR		
Neon Capital Managers	GBR		
Neon Holdings (U.K.) Limited	GBR		
Lavenham Underwriting Limited #	GBR	98-0412245	
Neon Italy S.R.L. (60%)	ITA		
Neon Management Services Limited	GBR		
Neon Sapphire Underwriting Limited	GGY		
Neon Service Company (U.K.) Limited	GBR		
Studio Marketform SRL	ITA		
Neon Underwriting Bermuda Limited	BMU		
Neon Underwriting Limited	GBR		
Orca Insurance Agency A/S (89.425%)	DNK		
Sampford Underwriting Limited #	GBR	98-0431601	
Xenon Agency Limited	GBR		
Helium Holdings Limited	BMU		
Neon Employee Ownership LLC	DE		
GAI Australia Pty Ltd	AUS		

\* Denotes insurer

@ Company affiliated but not owned

# Participant in Lloyd's Syndicate 2468

Subsidiaries 100% owned by respective parent unless otherwise stated

^ Entity is owned by more than one company within the AFG group.

**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 Holding Company, LLC ^	MD	84-4395026	
Bay Bridge Marina Hemingway's Restaurant, LLC (85%)	MD	27-4078277	
Bay Bridge Marina Management, LLC (85%)	MD	27-0513333	
Brothers Management, LLC	FL	20-1246122	
Charleston Harbor Fishing, LLC	SC	81-3737639	
GALIC - Bay Bridge Marina, LLC	MD	20-4604276	
GALIC Brothers, Inc.	OH	31-1391777	
Manhattan National Holding Corporation	OH	26-3260520	
Manhattan National Life Insurance Company *	OH	45-0252531	67083
Mountain View Grand Holding Company, LLC ^	NH	84-4574243	
Skipjack Holding Company, LLC	MD	84-2654660	
Skipjack Marina Corp.	MD	52-2179330	
Great American Holding, Inc.	OH	42-1575938	
ABA Insurance Services, Inc.	OH	80-0333563	
Agricultural Services, LLC	OH	27-3062314	
Great American Holding (Europe) Limited	GBR		
Great American Europe Limited	GBR		
Great American International Insurance (EU) Designated Activity Company *	IRL		
Great American International Insurance (UK) Limited* (f/k/a Insurance (GB) Limited)	GBR		
Great American Specialty & Affinity Limited	GBR		
Mid-Continent Casualty Company *	OH	73-0556513	23418
Mid-Continent Assurance Company *	OH	73-1406844	15380
Mid-Continent Excess and Surplus Insurance Company *	OH	38-3803661	13794
Mid-Continent Specialty Insurance Services, Inc.	OK	30-0571535	
Oklahoma Surety Company *	OH	73-0773259	23426
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	36-4670968	
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	
Triumpher 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	
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 Real Estate Holdings, LLC	FL	82-2462705	
Summit Holding Southeast, Inc.	FL	59-3409855	
Bridgefield Employers Insurance Company*	FL	59-1835212	10701
Bridgefield Casualty Insurance Company*	FL	59-3269531	10335

\* Denotes insurer

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**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 Empire Insurance Company *	OH	31-0973761	37990
American Empire Underwriters, Inc.	TX	59-1671722	
American Empire Surplus Lines Insurance Company *	OH	31-0912199	35351
American Signature Underwriters, Inc.	OH	31-1463075	
Brothers Property Corporation	OH	59-2840291	
Brothers Pennsylvanian Corporation	PA	25-1754638	
Brothers Property Management Corporation	OH	59-2840294	
Crop Managers Insurance Agency, Inc.	KS	31-1277904	
CropSurance Agency, LLC	OH	83-1767590	
Dempsey & Siders Agency, Inc.	OH	31-0589001	
Human and Social Services Risk Purchasing Group, LLC	OH	84-2358400	
Eden Park Insurance Brokers, Inc.	CA	31-1341668	
El Aguila, Compañía de Seguros, S.A. de C.V. *	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	
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 *	OH	31-0954439	37532
Great American Fidelity Insurance Company *	OH	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, 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
Great American Underwriters Insurance Company *	OH	83-1694393	16618
Key Largo Group, Inc.	FL	59-1263251	
PLLS Canada Insurance Brokers Inc.	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

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# Participant in Lloyd's Syndicate 2468

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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)	*
<b>Members</b>															
			31-1544320		0001042046	NYSE	American Financial Group, Inc.	OH	UIP		Ownership			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	
			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	
			76-0080537				PCC Technical Industries, Inc.	DE	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	
			98-1073776				GAI Insurance Company, Ltd.	BMU	IA	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	
			91-1508644				Premier Lease & Loan Services of Canada, Inc.	WA	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	
							NCM Holdings (U.K.) Limited.	GBR	NIA	Neon Capital Limited.	Ownership	100.000	American Financial Group, Inc.	N	
							Neon Capital Managers	GBR	NIA	NCM Holdings (U.K.) Limited.	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	
							Neon Italy S.R.L.	ITA	NIA	Neon Holdings (U.K.) Limited.	Ownership	60.000	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 Sapphire Underwriting Limited	GGY	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	
							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	

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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)	*
							Neon Underwriting Limited.....	GBR.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
							Orca Insurance Agency A/S.....	DNK.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	89.425	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.....	
							Xenon Agency Limited.....	GBR.....	NIA.....	Neon Holdings (U.K.) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
							Helium Holdings Limited.....	BMU.....	NIA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
							Neon Employee Ownership LLC.....	DE.....	NIA.....	Helium Holdings Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
							GAI Australia Pty Ltd.....	AUS.....	NIA.....	Neon Employee Ownership LLC.....	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.....	
			84-4395026				Bay Bridge Holding Company, LLC.....	MD.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	65.000	American Financial Group, Inc.....	N.....	2.
			84-4395026				Bay Bridge Holding Company, LLC.....	MD.....	NIA.....	Great American Insurance Company.....	Ownership.....	35.000	American Financial Group, Inc.....	N.....	2.
			27-4078277				Bay Bridge Marina Hemingway's Restaurant, LLC.....	MD.....	NIA.....	Bay Bridge Holding Company, LLC.....	Ownership.....	85.000	American Financial Group, Inc.....	N.....	
			27-0513333				Bay Bridge Marina Management, LLC.....	MD.....	NIA.....	Bay Bridge Holding Company, LLC.....	Ownership.....	85.000	American Financial Group, Inc.....	N.....	
			20-1246122				Brothers Management, LLC.....	FL.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
			81-3737639				Charleston Harbor Fishing, LLC.....	SC.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
			20-4604276				GALIC - Bay Bridge Marina, LLC.....	MD.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
			31-1391777				GALIC Brothers, Inc.....	OH.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
			26-3260520				Manhattan National Holding Corporation.....	OH.....	NIA.....	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.....	
			84-4574243				Mountain View Grand Holding Company, LLC.....	NH.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	65.000	American Financial Group, Inc.....	N.....	2.
			84-4574243				Mountain View Grand Holding Company, LLC.....	NH.....	NIA.....	Great American Insurance Company.....	Ownership.....	35.000	American Financial Group, Inc.....	N.....	2.
			84-2654660				Skipjack Holding Company, LLC.....	MD.....	NIA.....	Great American Life Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
			52-2179330				Skipjack Marina Corp.....	MD.....	NIA.....	Skipjack Holding Company, LLC.....	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.....	
			80-0333563				ABA Insurance Services, Inc.....	OH.....	NIA.....	Great American Holding, 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.....	
							Great American Holding (Europe) Limited.....	GBR.....	NIA.....	Great American Holding, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
							Great American Europe Limited.....	GBR.....	NIA.....	Great American Holding (Europe) Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
			AA-1784136				Great American International Insurance (EU) Designated Activity Company.....	IRL.....	IA.....	Great American Europe Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	
			AA-1120817				Great American International Insurance (UK) Limited.....	GBR.....	IA.....	Great American Europe Limited.....	Ownership.....	100.000	American Financial Group, Inc.....	N.....	

Q13.1

**SCHEDULE Y**

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	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)	*
							Great American Specialty & Affinity Limited.....	GBR.....	NIA.....	Great American Europe Limited.....	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.....	OH.....	IA.....	Mid-Continent Casualty Company.....	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
0084..	American Financial Group, Inc.	23426.....	30-0571535				Mid-Continent Specialty Insurance Services, Inc.....	OK.....	NIA.....	Mid-Continent Casualty Company.....	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
			73-0773259				Oklahoma Surety Company.....	OH.....	IA.....	Mid-Continent Casualty Company.....	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
			34-1607394				National Interstate Corporation.....	OH.....	NIA.....	Great American Holding, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
			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.....	4.
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.....	.....N.....	
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.....	
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.....	
			82-2462705				Summit Real Estate Holdings, LLC.....	FL.....	NIA.....	Summit Consulting, LLC.....	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
			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.	10701.....	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.	10335.....	59-3269531				Bridgefield Casualty Insurance Company.....	FL.....	IA.....	Bridgefield Employers Insurance Company..	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
0084..	American Financial Group, Inc.	16691.....	31-0501234				Great American Insurance Company.....	OH.....	IA.....	American Financial Group, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
0084..	American Financial Group, Inc.	37990.....	31-0973761				American Empire Insurance Company.....	OH.....	IA.....	Great American 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.....	.....N.....	
0084..	American Financial Group, Inc.	35351.....	31-0912199				American Empire Surplus Lines Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	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.....	.....N.....	
			59-2840291				Brothers Property Corporation.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	.....N.....	
			25-1754638				Brothers Pennsylvanian 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.....	

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)	*
			31-1277904				Crop Managers Insurance Agency, Inc.....	KS.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			83-1767590				CropSurance Agency, LLC.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			31-0589001				Dempsey & Siders Agency, Inc.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			84-2358400				Human and Social Services Risk Purchasing Group, LLC.....	OH.....	NIA.....	Dempsey & Siders Agency, Inc.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			31-1341668				Eden Park Insurance Brokers, Inc.....	CA.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
							El Aguila, Compañía de Seguros, S.A. de C.V.....	MEX.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...Y.....	
			39-1404033				Farmers Crop Insurance Alliance, Inc.....	KS.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			13-3628555				FCIA Management Company, Inc.....	NY.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
							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.....	
			61-1329718				Global Premier Finance Company.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			74-2693636				Great American Agency of Texas, Inc.....	TX.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
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.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
0084..	American Financial Group, Inc..	41858.....	31-1036473				Great American Fidelity Insurance Company.....	OH.....	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.....	...N.....	
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.....	
			31-1073664				Great American Lloyd's, Inc.....	TX.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			31-0856644				Great American Management Services, Inc.....	OH.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
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.....	...N.....	
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.....	
0084..	American Financial Group, Inc..	16618.....	83-1694393				Great American Underwriters Insurance Company.....	OH.....	IA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			59-1263251				Key Largo Group, Inc.....	FL.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			871850814.				PLLS Canada Insurance Brokers Inc.....	CAN.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			31-1293064				Professional Risk Brokers, Inc.....	IL.....	NIA.....	Great American Insurance Company.....	Ownership.....	100.000	American Financial Group, Inc.....	...N.....	
			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.....	

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)	*

Asteris	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	Company is affiliated but not owned.

Statement as of June 30, 2020 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES**

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

	<b>Response</b>
1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement?	NO
2. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement?	NO
3. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
4. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
5. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC?	NO
6. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC?	NO
7. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC?	NO
8. Will the Life PBR Statement of Exemption be filed with the state of domicile by July 1st and electronically with the NAIC with the second quarterly filing per the Valuation Manual (by August 15)? (2nd Quarterly Only). The response for 1st and 3rd quarters should be N/A. A NO response resulting with a barcode is only appropriate in the 2nd quarter.	YES

**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.
- 8.

**Bar Code:**



**NONE**

Statement as of June 30, 2020 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

NONE

**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

NONE

**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

NONE

**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.....	122,772,518	130,956,361
2. Cost of bonds and stocks acquired.....		
3. Accrual of discount.....	159,766	265,254
4. Unrealized valuation increase (decrease).....		
5. Total gain (loss) on disposals.....	(304,378)	71,638
6. Deduct consideration for bonds and stocks disposed of.....	8,752,380	8,302,412
7. Deduct amortization of premium.....	60,143	203,415
8. Total foreign exchange change in book/adjusted carrying value.....		
9. Deduct current year's other-than-temporary impairment recognized.....	793,345	14,917
10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees.....	3	10
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10).....	113,022,042	122,772,518
12. Deduct total nonadmitted amounts.....		
13. Statement value at end of current period (Line 11 minus Line 12).....	113,022,042	122,772,518

**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).....	66,939,511		1,152,604	(1,954,753)	66,939,511	63,832,154		74,676,273
2. NAIC 2 (a).....	46,509,877		199,607	(3,395,209)	46,509,877	42,915,062		44,525,160
3. NAIC 3 (a).....	1,879,934		1,918,988	5,416,029	1,879,934	5,376,975		1,880,519
4. NAIC 4 (a).....						0		
5. NAIC 5 (a).....	1,679,271		10,441	(1,460,979)	1,679,271	207,851		1,690,566
6. NAIC 6 (a).....				690,000		690,000		
7. Total Bonds.....	117,008,593	0	3,281,640	(704,911)	117,008,593	113,022,042	0	122,772,518
<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.....	117,008,593	0	3,281,640	(704,911)	117,008,593	113,022,042	0	122,772,518

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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 \$.....0; NAIC 2 \$.....0; NAIC 3 \$.....0; NAIC 4 \$.....0; NAIC 5 \$.....0; NAIC 6 \$.....0.

**Sch. DA - Pt. 1  
NONE**

**Sch. DA - Verification  
NONE**

**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**

Statement as of June 30, 2020 of the **MANHATTAN NATIONAL LIFE INSURANCE COMPANY**  
**SCHEDULE E - PART 2 - VERIFICATION**

Cash Equivalents

	1 Year To Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year.....	7,984,674	4,745,725
2. Cost of cash equivalents acquired.....	16,027,502	20,153,638
3. Accrual of discount.....		
4. Unrealized valuation increase (decrease).....		
5. Total gain (loss) on disposals.....	.90	
6. Deduct consideration received on disposals.....	9,966,409	16,914,689
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).....	14,045,855	7,984,674
11. Deduct total nonadmitted amounts.....		
12. Statement value at end of current period (Line 10 minus Line 11).....	14,045,855	7,984,674

**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	Foreign	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 and Administrative Symbol
<b>Bonds - U.S. Government</b>																					
31287P	D8 3		06/01/2020	Paydown		69	69	68	63		5		5		69			0	2	02/01/2032	1
31287S	6R 3		06/01/2020	Paydown		74	74	75	72		3		3		74			0	2	05/01/2032	1
31287S	FS 1		06/01/2020	Paydown		102	102	103	97		6		6		102			0	3	04/01/2032	1
31287T	GK 5		06/01/2020	Paydown		29	29	29	27		2		2		29			0	1	05/01/2032	1
31287U	EQ 1		06/01/2020	Paydown		39	39	39	13		26		26		39			0	1	06/01/2032	1
31288H	7A 2		06/01/2020	Paydown		686	686	704	535		152		152		686			0	16	05/01/2033	1
31292G	5V 4		06/01/2020	Paydown		1,172	1,172	1,180	985		187		187		1,172			0	37	09/01/2029	1
31292H	NH 3		06/01/2020	Paydown		2,590	2,590	2,600	1,998		592		592		2,590			0	66	02/01/2032	1
31292H	QN 7		06/01/2020	Paydown		451	451	455	421		30		30		451			0	12	05/01/2032	1
36207H	VH 7		06/01/2020	Paydown		78	78	78	77		1		1		78			0	2	06/15/2026	1
36208C	Y9 2		06/01/2020	Paydown		27	27	27	26		0		0		27			0	1	06/15/2027	1
0599999	Total - Bonds - U.S. Government					5,316	5,316	5,359	4,314	0	1,002	0	1,002	0	5,316	0	0	0	143	XXX	XXX
<b>Bonds - U.S. Special Revenue and Special Assessment</b>																					
312905	B4 3		06/01/2020	Paydown		15	15	13	16		0		0		15			0		05/15/2021	1
312914	VY 7		06/01/2020	Paydown		525	525	516	521		4		4		525			0	15	02/15/2023	1
313398	FC 8		06/01/2020	Paydown		2,689	2,689	2,586	3,224		(635)		(635)		2,689			0	84	07/15/2031	1
3133TT	RX 1		06/01/2020	Paydown		9,038	9,038	8,586	10,585		(1,547)		(1,547)		9,038			0	259	06/15/2031	1
3133TV	EW 2		06/01/2020	Paydown		1,727	1,727	1,708	1,708		20		20		1,727			0	43	09/15/2031	1
31358J	J6 9		06/01/2020	Paydown		187	187	188	173		14		14		187			0	6	11/25/2021	1
313920	CW 8		06/01/2020	Paydown		5,443	5,443	5,464	6,108		(665)		(665)		5,443			0	146	07/25/2031	1
664754	R2 6		06/01/2020	Maturity @ 100.00		1,000,000	1,000,000	1,000,000	1,000,000				0		1,000,000			0	26,200	06/01/2020	1FE
92812U	Q3 5		06/01/2020	Paydown		44,905	44,905	44,905	44,813		92		92		44,905			0	843	12/25/2043	1FE
3199999	Total - Bonds - U.S. Special Revenue and Special Assessments					1,064,530	1,064,530	1,063,966	1,067,147	0	(2,616)	0	(2,616)	0	1,064,530	0	0	0	27,597	XXX	XXX
<b>Bonds - Industrial and Miscellaneous</b>																					
02665U	AA 3		06/01/2020	Paydown		2,761	2,761	2,839	2,800		(39)		(39)		2,761			0	45	10/17/2036	1FE
05949T	AX 7		06/01/2020	Paydown		24,090	24,090	23,560	23,894		196		196		24,090			0	471	01/25/2036	1FM
07012E	AG 5		06/30/2020	Paydown		199,607	174,095	174,704	174,267		25,340		25,340		199,607			0	5,747	03/01/2025	2
12667F	EG 6		06/01/2020	Paydown		5,046	5,046	4,964	5,012		34		34		5,046			0	122	04/25/2034	1FM
126694	LC 0		06/01/2020	Paydown		10,441	13,036	13,384	13,939		(247)		(247)		10,441			0	325	11/25/2035	5FM
16165Y	AV 4		06/01/2020	Paydown		40,873	11,404	9,897	9,061		60		60		40,873			0	223	08/25/2037	1FM
40432B	AZ 2		06/01/2020	Paydown		3,351	3,363	1,931	2,070		(26)	164	(190)		3,351			0	101	09/25/2037	1FM
44106M	AY 8		05/29/2020	IMPERIAL CAPITAL		1,143,750	1,500,000	1,462,410	1,467,183		1,078		1,078		1,468,262		(324,512)	(324,512)	52,318	02/15/2030	3FE
46617F	AA 2		06/15/2020	Paydown		6,637	6,637	6,633	6,634		3		3		6,637			0	88	04/15/2067	1FE
88166J	AA 1		05/18/2020	CITIGROUP		443,108	451,000	449,354	450,657		69		69		450,726		(7,619)	(7,619)	8,688	11/10/2021	3FE
3899999	Total - Bonds - Industrial and Miscellaneous					1,879,663	2,191,432	2,149,673	2,155,517	0	26,468	164	26,305	0	2,211,794	0	(332,130)	(332,130)	68,128	XXX	XXX
8399997	Total - Bonds - Part 4					2,949,510	3,261,279	3,218,999	3,226,979	0	24,854	164	24,690	0	3,281,640	0	(332,130)	(332,130)	95,868	XXX	XXX
8399999	Total - Bonds					2,949,510	3,261,279	3,218,999	3,226,979	0	24,854	164	24,690	0	3,281,640	0	(332,130)	(332,130)	95,868	XXX	XXX
9999999	Total - Bonds, Preferred and Common Stocks					2,949,510	XXX	3,218,999	3,226,979	0	24,854	164	24,690	0	3,281,640	0	(332,130)	(332,130)	95,868	XXX	XXX

QE05

**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. DB - Pt. E**  
**NONE**

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

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

Statement as of June 30, 2020 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 or 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.....					(106,012)	(731,598)	(582,012)	XXX
Bank of New York Mellon..... New York, NY.....		0.100	3		10,547	11,495	11,422	XXX
Wells Fargo..... Winston Salem, NC.....					273,687	263,933	249,987	XXX
0199999. Total Open Depositories.....	XXX	XXX	3	0	178,222	(456,170)	(320,603)	XXX
0399999. Total Cash on Deposit.....	XXX	XXX	3	0	178,222	(456,170)	(320,603)	XXX
0599999. Total Cash.....	XXX	XXX	3	0	178,222	(456,170)	(320,603)	XXX

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

Show Investments Owned End of Current Quarter

1			2	3	4	5	6	7	8	9
CUSIP			Description	Code	Date Acquired	Rate of Interest	Maturity Date	Book/Adjusted Carrying Value	Amount of Interest Due & Accrued	Amount Received During Year
<b>Exempt Money Market Mutual Funds as Identified by the SVO</b>										
31846V 41 9			FIRST AMER:TRS OBG V.....	SD.....	04/02/2020.....	.....0.010	.....	.....4	.....	.....4
825252 40 6			INVESCO TREASURY INST.....	SD.....	06/30/2020.....	.....0.080	.....	10,594,870	.....705	.....39,761
825252 40 6			INVESCO TREASURY INST.....	.....	06/22/2020.....	.....0.080	.....	3,396,811	.....305	.....9,608
8599999. Total - Exempt Money Market Mutual Funds as Identified by the SVO.....								13,991,685	.....1,011	.....49,373
<b>All Other Money Market Mutual Funds</b>										
711991 00 0			TD BANK DEPOSIT SWEEP.....	SD.....	06/30/2020.....	.....	.....	34,010	.....	.....45
SA0000 56 0			BB&T TRUST DEPOSIT.....	SD.....	06/01/2020.....	.....0.450	.....	20,159	.....	.....71
8699999. Total - All Other Money Market Mutual Funds.....								54,169	.....0	.....116
8899999. Total - Cash Equivalents.....								14,045,854	.....1,011	.....49,489

QE14