Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

➤ See separate instructions.

OMB No. 1545-0123

| Part I Reporting | Issuer | | | Landification number (FIN) |
|---|---------------------------------------|--|-------------------------|--|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) | | |
| | | Was Carles | | 16-1501064 |
| Manning & Napier Fund, In 3 Name of contact for ad | nc World Opportur | 5 Email address of contact | | |
| 3 Name of contact for au | Jillonai iniornation | 4 Telephone No. of | 00111001 | |
| Manning & Napier Fund, I | nc - Fund Services | MFService@manning-napier.com | | |
| 6 Number and street (or I | P.O. box if mail is not | 7 City, town, or post office, state, and ZIP code of contact | | |
| O HOMBOI WILL ON DE LA | | | | |
| 290 Woodcliff Drive | | <u></u> | | Fairport, NY 14450 |
| 8 Date of action | | 9 Classification | and description | |
| | | | | |
| September 21, 2018 | | | tment Company | 40 Assourt number(s) |
| 10 CUSIP number | 11 Serial number(| s) 12 Ti | icker symbol | 13 Account number(s) |
| | | | | |
| 563821545 | | EXWA | agents if peeded. Se | e back of form for additional questions. |
| Part II Organizati | onal Action Attac | n additional states | the action or the date | e against which shareholders' ownership is measured for |
| 14 Describe the organiza | ational action and, if a | ipplicable, the date of | Fund Inc - World Or | pportunities Series ("Acquired Series") merged into the |
| the action ► On Se | otember 21, 2018 the | Manning & Mapier | "I in a tay free reorg | panization. Pursuant to the terms of the merger, shares |
| Manning & Napier Fund, I | nc Overseas Serie | s (Acquiring Series | o Series on the valu | ation of the shares on September 21, 2018. |
| of the Acquired Series we | re exchanged for sr | iares of the Acquiri | y Series on the value | |
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| | | | u . I | ity in the bands of a LLS, taxpayer as an adjustment per |
| 15 Describe the quantita | ative effect of the org | anizational action on t | ine basis of the securi | ity in the hands of a U.S. taxpayer as an adjustment per |
| share or as a percen | tage of old basis > A | shareholder's aggre | agate basis in the sh | hares of the Acquiring Series will be the same as their |
| aggregate basis in share | s of the Acquired Se | ries that were surre | ndered in exchange i | for the shares of the Acquiring Series. |
| | | | | |
| | | | | Learn S Class S of the Acquiring Series |
| For each share of the Ac- | quired Series surrer | dered, shareholders | received 0.330372 s | shares of Class S of the Acquiring Series. |
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| | | | | the manufactural way of acquition and the |
| 16 Describe the calcula | tion of the change in | basis and the data th | at supports the calcul | lation, such as the market values of securities and the |
| valuation dates ➤ T | nere was no change | to the aggregate bas | sis as a result of this | reorganization. The exchange ratios for this tax-free |
| reorganization were base | ed on the net asset v | values ("NAVs") of the | ie Acquired Series a | nd the Acquiring Series as of September 21, 2018. |
| The NAVs as of Septemb | | | | |
| | | | | |
| Manning & Napier Fund, | Inc World Opport | unities Series | \$8.1668 | |
| Manning & Napier Fund, | | | \$24.72 for Class S | <u> </u> |
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| | | | | Earm 8937 (12-201 |
| | | | | Form 693/ (12-201 |

| Form 893 | 7 (12-2 | 017) | | | Page 2 |
|---------------|---------|--|--|--------------------------------------|--|
| Part I | | Organizational Action (continu | ued) | | |
| | | | | | |
| 17 Lis | t the a | applicable Internal Revenue Code sec | ction(s) and subsection(s) upon wi | nich the tax treatment is based | · |
| Internal | Rever | nue Code Sections: 368(a), 354(a), | and 358(a) | | |
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| 18 Ca | ın any | resulting loss be recognized? ► No | | | |
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| 19 Pr | ovide | any other information necessary to ir | nplement the adjustment, such as | s the reportable tax year > | |
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| | 11-44 | r penalties of perjury, I declare that I have | examined this return, including acco | empanying schedules and statement | s, and to the best of my knowledge and |
| | belief | r penalties of perjury, I declare that I have , it is true, correct, and complete. Declaral | tion of preparer (other than officer) is b | ased on all information of which pre | parer has any knowledge. |
| Sign | | | | | |
| Here | Ciano | a signed copy is maintain | ned by the Fund | Date ►1/1 | 0/19 |
| | Jaigna | nuie - | | | |
| | Print | your name ➤ Christine Glavin | | | nancial Officer |
| D = 1 -1 | 1 1010 | Print/Type preparer's name | Preparer's signature | Date | Check I if PTIN |
| Paid | | | | | self-employed |
| Prepa | | Firm's name | | | Firm's ElN ▶ |
| Use C | - | Simple address b | | | Phone no. |
| Send Fo | orm 89 | 37 (including accompanying statement | ents) to: Department of the Treasu | ury, Internal Revenue Service, O | gaen, UT 84201-0054 |