(December 2017

Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Manning & Napier Fund, Inc. - Pro-Blend Conservative Term Series 26-3682918 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Manning & Napier Fund Services 1-800-466-3863 nfservice@manning-napier.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 9 Classification and description 290 Woodcliff Drive Fairport NY 14450 8 Date of action 0.692071-for-1 reverse stock split Class I 0.649731-for-1 reverse stock split Class L November 4, 2022 0.651270-for-1 reverse stock split Class R 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 56382P690 Class I MNCIX Class I 56382P633 Class L MNCCX Class L MNCRX Class R Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action Effective at the close of business on November 4, 2022, the Manning & Napier Fund, Inc. Pro-Blend Conservative Term Series conducted a 0.692071 share split on the Series' Class I. Pursuant to the reverse stock split, every 100 shares issued and outstanding on Pro-Blend Conservative Class I converted into 69.207 shares. The Manning & Napier Fund, Inc Pro-Blend Conservative Term Series conducted a 0.649731 share split on the Series' Class L. Pursuant to the reverse stock split, every 100 shares issued and outstanding on Pro-Blend Conservative Class L converted into 64.973 shares. The Manning & Napier Fund, Inc. Pro-Blend Conservative Term Series conducted a 0.651270 share split on the Series' Class R. Pursuant to the reverse stock split, every 100 shares issued and outstanding on Pro-Blend Conservative Class R. converted into 65.127 shares. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per 15 share or as a percentage of old basis > The reverse stock split was a non-taxable transaction. Upon the effective date of the reverse stock split, each shareholder of Pro-Blend Conservative Term Series Class L received 69.207 shares in exchange for every 100 shares held, Class L received 64.973 shares in exchange for every 100 share held, and Class R received 65.127 shares in exchange for every 100 shares held. As a result of the reverse stock split, shareholders will be required to allocate the aggregate tax basis in their shares held immediately prior to the reverse stock split among the shares held immediately after the transaction (including fractional shares deemed received) Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► *While the basis "per share" is impacted, the basis of the shareholder's total investment remained the same.

Part I		Organizational Action (continue	ed)		, , , , ,
		applicable Internal Revenue Code sect	ion(s) and subsection(s) upon w	hich the tax treatment is	based ►
IRC Sec	ctions	358 and 1012.			
18 Ca	an any	resulting loss be recognized? ►			
	-	aw, for U.S. Federal income tax purposes,	there will be no U.S. taxable incom	ne, gain or loss to U.S. reside	ent shareholders in connection with the
reverse s					
		t this is not tax advice and is provided only	as guidance. Investors should co	nsult their tax advisor.	
			<u> </u>		
19 Pr	ovide	any other information necessary to imp	plement the adjustment, such as	s the reportable tax year	See attached
		tax year in which the stock split occured is		, ,	Dec attached
	Unde	r penalties of perjury, I declare that I have e	xamined this return, including acco	mpanying schedules and sta	tements, and to the best of my knowledge and
	belief	belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign					
Here	Signa	ature ►		Date ►	
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	Print	your name ► Troy Statczar Print/Type preparer's name	Preparer's signature	Title ► CF	- PTIN
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Prepa Use C		Firm's name ▶	<u> </u>		Firm's EIN ▶
026 (/IIIy	Firm's address ▶			Phone no.
Send Fo	orm 89	937 (including accompanying statement	s) to: Department of the Treasu	ry, Internal Revenue Serv	ice, Ogden, UT 84201-0054