



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 4720

March 10, 2017

Via E-mail

William Manning
Chief Executive Officer
Manning & Napier, Inc.
290 Woodcliff Drive
Fairport, New York 14450

Re: Manning & Napier, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed March 14, 2016
File No. 001-35355

Dear Mr. Manning:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Hugh West

Hugh West
Accounting Branch Chief
Office of Financial Services