

SECURITIE



21001552

Mail Processing SECTION

APR 08 2021

Washington DC 406

FORM X-17A-5 PART III

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

OMB APPROVAL
OMB Number: 3235-0123
Expires: October 31, 2023
Estimated average burden hours per response..... 12.00

SEC FILE NUMBER
8-47067

REPORT FOR THE PERIOD BEGINNING 01/01/20 AND ENDING 12/31/20
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Mariner Investment Group

OFFICIAL USE ONLY

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

FIRM I.D. NO.

9601 Katy Freeway, Suite 400

(No. and Street)

Houston

TX

77024

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Steven R. Davis (713) 920-9431

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Tuttle & Bond, PLLC

(Name - if individual, state last, first, middle name)

1928 Jackson Ln.

China Spring

TX

76633

(Address)

(City)

(State)

(Zip Code)

CHECK ONE:

[X] Certified Public Accountant

[] Public Accountant

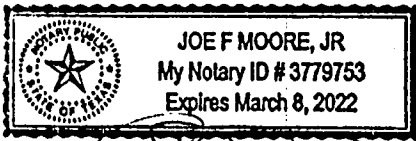
[] Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

OATH OR AFFIRMATION

I, Steven Davis, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Mariner Investment Group, as of December 31, 2020, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:



Notary Public

Signature: Steven R. Davis
Title: CFO

This report ** contains (check all applicable boxes):

- (a) Facing Page.
(b) Statement of Financial Condition.
(c) Statement of Income (Loss) or, if there is other comprehensive income in the period(s) presented, a Statement of Comprehensive Income (as defined in §210.1-02 of Regulation S-X).
(d) Statement of Changes in Financial Condition.
(e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
(g) Computation of Net Capital.
(h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
(i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
(j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
(k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
(l) An Oath or Affirmation.
(m) A copy of the SIPC Supplemental Report.
(n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

Mariner Investment Group
Financial Statements and Supplemental Schedules
Required by the U.S. Securities and Exchange Commission
Including Independent Auditor's Report Thereon
December 31, 2020

Contents

<u>Independent Auditor’s Opinion</u>	3
<u>Financial Statements</u>	5
<u>Statement of Financial Condition</u>	6
<u>Statement of Operations</u>	7
<u>Statement of Cash Flows</u>	8
<u>Statement of Changes in Ownership Equity</u>	9
<u>Notes to Financial Statements</u>	10
<u>Supplementary Information Section</u>	14
<u>Supplementary Computations</u>	15
<u>Computation of Net Capital</u>	15
<u>Computation of Net Capital Requirement</u>	15
<u>Computation of Aggregate Indebtedness</u>	15
<u>Computation of Reconciliation of Net Capital</u>	15
<u>Supplementary Statements</u>	16
<u>Statement Related to Uniform Net Capital Rule</u>	16
<u>Statement Related to Exemptive Provision (Possession and Control)</u>	16
<u>Statement Related to Material Inadequacies</u>	16
<u>Statement Related to SIPC Reconciliation</u>	16
<u>Supplementary Auditor’s Report on Exemption Letter</u>	17
<u>Supplementary Customer Protection Exemption Letter</u>	19

Mariner Investment Group
Independent Auditor's Opinion
For the Year-ended December 31, 2020



REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To Director and Shareholder of Mariner Investment Group

Opinion on The Financial Statements

We have audited the accompanying statement of financial condition of Mariner Investment Group (the "Company") as of December 31, 2020, and the related statements of operations, stockholder's equity, and cash flows for the year then ended, including the related notes (collectively referred to as "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2020, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit of these financial statements in accordance with standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as, evaluating the overall presentation of the financial statements. We believe that the audit provides a reasonable basis for our opinion.

Report on Supplementary Information

The accompanying information contained in the Supplementary Information section has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statement. The supplemental information is the responsibility of the Company's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with Rule 17a-5 under the Securities Exchange Act of 1934 and, if applicable, under Regulation 1.10 under the Commodity Exchange Act. In our opinion, the information contained in the Supplementary Information section is fairly stated, in all material respects, in relation to the financial statements as a whole.

TUTTLE & BOND, PLLC

China Spring, Texas
March 30, 2021

We have served as the Mariner Investment Group's auditor since 2019.

Tuttle & Bond, PLLC
1928 Jackson Lane
China Spring, TX 76633
Ph: 512.967.3517 Fax: 832.534.4154
auditdocs@tuttlebond.com www.tuttlebond.com

Mariner Investment Group

Financial Statements

For the year ended December 31, 2020

Mariner Investment Group
Statement of Financial Condition
For the year ended December 31, 2020

Assets	
Current assets	
Cash	\$ 47,491
Clearing deposits	50,000
Investments	23,865
Accounts receivable	7,239
Total current assets	<u>\$ 128,595</u>
Other Assets	
Note receivable	17,791
Loan to shareholder	44,525
Deferred tax asset	-
Total other assets	<u>\$ 62,316</u>
Total assets	<u>\$ 190,911</u>
Liabilities & Equity	
Liabilities (all current)	
Margin debt	9,573
Accrued Expenses	3,949
Commission payable	931
Accrued expenses	1,507
Total liabilities	<u>\$ 15,960</u>
Equity	
Common Stock	12,200
Paid-in Capital	5,000
Retained earnings	169,764
Unrealized Gain (Loss) on Securities	2,443
Net loss	(14,457)
Total equity	<u>\$ 174,951</u>
Total Liabilities & Equity	<u>\$ 190,911</u>

The accompanying notes are an integral part of these financial statements.

Mariner Investment Group
Statement of Comprehensive Income
For the year ended December 31, 2020

Ordinary Income (Expense)	
Revenue	
Securities commission	\$ 54,600
12b-1 fees	88,693
Gains on sales of securities, net	1,130
Interest income	661
Total revenue	<u>\$ 145,084</u>
Expenses	
Consulting fee	94,287
CIC marketing staffing	18,000
Insurance	6,116
Rent	31,164
Regulatory fees	3,075
Realized Loss	940
General administrative expense	5,959
Total expenses	<u>\$ 159,541</u>
Net Loss	<u>\$ (14,457)</u>
Other Comprehensive Income	
Unrealized gains on securities	2,443
Total Comprehensive Income	<u>\$ 2,443</u>
Comprehensive Loss	<u>\$ (12,014)</u>

The accompanying notes are an integral part of these financial statements.

Mariner Investment Group
Statement of Cash Flows
For the year ended December 31, 2020

Operating Activities	
Net loss	\$ (14,457)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in assets:	
Note receivable	10,877
Loans to Shareholder	(34,585)
Deferred tax	-
Increase (decrease) in liabilities:	
Accounts Payable	
Margin interest payable	9,573
Net cash provided (used) by operating activities	<u>\$ (28,592)</u>
Cash flows from investing activities	
Purchase of Securities	<u>(20,275)</u>
Net cash (used) provided by investing activities	<u>\$ (20,275)</u>
Cash flows from financing activities	
Additional Paid in Capital - Common	-
Net cash provided (used) by financing activities	<u>-</u>
Net increase (decrease) in cash and cash equivalents	\$ (48,867)
Cash and cash equivalents--beginning of year	\$ 96,358
Cash and cash equivalents--end of year	<u>\$ 47,491</u>

The accompanying notes are an integral part of these financial statements.

Mariner Investment Group
Statement of Changes In ownership Equity
For the year ended December 31, 2020

	Common Stock	Paid-in Capital	Retained Earnings	Unrealized Gain (Loss)	Ownership Equity
Balance as of January 01, 2020	\$ 12,200	\$ 5,000	\$ 169,451	\$ -	\$ 186,651
Prior Period Adjustment			\$ 314		\$ 314
Unrealized (Gain (Loss))				\$ 2,443	\$ 2,443
Net Income			<u>\$ (14,457)</u>		<u>\$ (14,457)</u>
Balance as of December 31, 2020	\$ 12,200	\$ 5,000	\$ 155,308	\$ 2,443	\$ 174,951

*Prior Period Adjustment is related to recording of unrealized gain or loss.

The accompanying notes are an integral part of these financial statements.

Mariner Investment Group
Notes to Financial Statements
As of and for the Year-Ended December 31, 2020

NOTE A – SUMMARY OF ACCOUNTING POLICIES

Accounting principles followed by the Company and the methods of applying those principles which materially affect the determination of financial position, results of operation and cash flows are summarized below:

Organization

Mariner Financial Group, Inc. (the Company) was formed as a Texas corporation on January 24, 1994.

Description of Business

The Company, located in Houston, TX is a broker and dealer in securities registered with the Securities and Exchanges Commission (“SEC”) and is a member of FINRA. The Company operates under SEC Rule 15c3-3(k)(2)(ii), which provides that all funds and securities belonging to the Company’s customers are handled by a clearing broker-dealer.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

The Company considers as cash all short-term investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable – Recognition of Bad Debt

The Corporation considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Revenue Recognition

The Company adopted ASU 2014-09, Revenue from Contracts with Customers, (codified in ASC 606). The Company recognizes revenue when services are transferred to clients. Revenue is recognized based on the amount of consideration that management expects to receive in exchange for these services in accordance with the terms of the contract with the client. To determine the amount and timing of revenue recognition, the Company must (1) identify the contract with the client, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenue when the Company satisfies a performance obligation.

Revenue Type and Obligations per ASC 606

All revenue is recorded as income after all clearing and processing fees are paid.

Mariner Investment Group
Notes to Financial Statements
As of and for the Year-Ended December 31, 2020
(Continued)

Revenue Type and Obligations per ASC 606 (Continued)

The following is a list of revenue types:

Types of Business

Organization CRD Number: 35993
Organization SEC Number: 8-47067

Organization Name: MARINER INVESTMENT GROUP
Applicant Name: MARINER FINANCIAL GROUP

Item #	Description	Code
12D	Broker or dealer retailing corporate equity securities over-the-counter	BDR
12F	Underwriter or selling group participant (corporate securities other than mutual funds)	USG
12H	Mutual fund retailer	MFR
12L	Broker or dealer selling variable life insurance or annuities	VLA
12P	Put and call broker or dealer or option writer	PCB

Note: Mariner does not do Private Placements and all transactions at year end are recorded as accrued commissions.

Concentration of Credit Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist primarily of cash and cash equivalents. All of the Company's cash and cash equivalents are held at high credit quality financial institutions.

Fair Value of Financial Instruments

Financial instruments that are subject to fair value disclosure requirements are carried in the financial statements at an amount that approximates fair value and include cash and cash equivalents. Fair values are based on quoted market prices and assumptions concerning the amount and timing of estimated future cash flows and assumed discount rates reflecting varying degrees of perceived risk.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Mariner Investment Group
Notes to Financial Statements
As of and for the Year-Ended December 31, 2020
(Continued)

Income Taxes

For federal income tax purposes, Mariner Financial Group, Inc. a limited liability company has elected to be taxed as corporation. Current provisions or benefits for income taxes are recorded based on estimates of actual income taxes or refunds thereof, as reported in federal and state tax returns.

The Company accounts for deferred income taxes using the asset liability method. Under this method, deferred tax assets and liabilities are recognized for the future tax consequence attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measure using tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income during the period that includes the enactment date. Additionally, deferred tax assets may be reduced by a valuation allowance to reflect benefits that may not be realized.

Concentrations

The company has no revenue concentrations; the firm specializes in sales of annuities and securities.

NOTE B – NET CAPITAL REQUIREMENTS

Pursuant to the net capital provisions of Rule 15c3-3 of the Securities and Exchange Act of 1934, the Company is required to maintain a minimum net capital, as defined under such provisions. Net capital and the related net capital ratio may fluctuate on a daily basis.

There were no material inadequacies found to exist in the computation of the ratio of aggregate indebtedness to net capital at December 31, 2020, or in the procedures followed in making the periodic computation required. At December 31, 2020 the Company had net capital of \$56,982 and a net capital requirement of \$5,000. The Company's ratio of aggregate indebtedness to net capital was 11.21 to 1 at December 31, 2020. The Securities and Exchange Commission permits a ratio of no greater to 15 to 1.

NOTE C – POSSESSION OR CONTROL REQUIREMENTS

The Company does not have any possession or control of customer's funds or securities. There were no material inadequacies in the procedures followed in adhering to the exemptive provisions of SEC Rule 15c-3-3(k)(1), which provides that the firm will engage in limited business activities such as dealing in investment company shares. (ii) by promptly transmitting all customer funds to the clearing broker who carries the customer accounts.

NOTE D – ACCRUED LIABILITIES

The accrued liability is made of estimates of amounts for various business expenses.

Mariner Investment Group
Notes to Financial Statements
As of and for the Year-Ended December 31, 2020
(Continued)

NOTE E – OTHER COMMITMENTS AND CONTINGENCIES

Included in the Company's clearing agreement with its clearing broker-dealer is an indemnification clause. This clause relates to instances where the Company's customers fail to settle security transactions. In the event this occurs, the Company will indemnify the clearing broker-dealer to the extent of the net loss on the unsettled trade. At December 31, 2020, management of the Company had not been notified by the clearing broker-dealer, nor were they otherwise aware of any potential losses relating to this indemnification.

NOTE F – COMMISSION PAYABLE

The amount owed to commission agents for sales commissions as of December 31, 2020 is \$931.

NOTE G – RENT

The Company leases office space on a monthly basis. The amount of rent under this arrangement in December 31, 2020 was \$31,164.00. In addition, the company rents additional office space off site for emergency contingencies and paid \$18,000 to C.I.C. for temporary personnel services.

NOTE H – SIPC RECONCILIATION

SEA Rule 17a-5(e)(4) requires a registered broker-dealer to file a supplemental report which includes procedures related to the broker-dealers SIPC annual general assessment reconciliation or exclusion-from-membership forms. In circumstances where the broker-dealer reports \$500,000 or less in gross revenues, they are not required to file the supplemental SIPC report. The Company is exempt from filing the supplemental report under SEA Rule 17a-5(e)(4) because it is reporting less than \$500,000 in gross revenue.

NOTE J – SUBSEQUENT EVENT

The Company has evaluated events subsequent to the balance sheet date for items requiring recording or disclosure in the financial statements. The evaluation was performed through March 30, 2021, which is the date the financial statements were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements.

Mariner Investment Group
Supplementary Information Section
Pursuant to SEA Rule 17a-5 of the Securities and Exchange Act of 1934
As of and for the year ended December 31, 2020

Mariner Investment Group
Supplementary Computations
Pursuant to SEA Rule 17a-5 of the Securities and Exchange Act of 1934
As of and for the year ended December 31, 2020

Computation of Net Capital

Total Stockholder's Equity	\$ 174,951
Allowable Subordinated Loans	\$ -
Non-Allowable Assets	\$ 114,080
Haircuts on Securities Positions	
Securities Haircuts	\$ 3,580
Undue Concentration Charges	\$ 309
Net Allowable Capital	\$ 56,982

Computation of Net Capital Requirement

Minimum Net Capital Required as a Percentage of Aggregate Indebtedness	\$ 426
Minimum Dollar Net Capital Requirement of Reporting Broker/Dealer	\$ 5,000
Net Capital Requirement	\$ 5,000
Excess Net Capital	\$ 51,982

Computation of Aggregate Indebtedness

Total Aggregate Indebtedness	\$ 6,387
Percentage of Aggregate Indebtedness to Net Capital	11.21%

Computation of Reconciliation of Net Capital

Net Capital Computed and Reported on FOCUS IIA as of	December 31, 2020	\$ 108,727
Adjustments		
Increase (Decrease) in Equity		\$ 335
Increase (Decrease) in Subordinated Loans		\$ -
(Increase) Decrease in Non-Allowable Assets		\$ (51,764)
(Increase) Decrease in Securities Haircuts		\$ (2,151)
(Increase) Decrease in Undue Concentration Charges		\$ 1,835
Net Capital per Audit		\$ 56,982
Reconciled Difference		\$ -

Mariner Investment Group
Supplementary Statements
Pursuant to SEA Rule 17a-5 of the Securities and Exchange Act of 1934
As of and for the year ended December 31, 2020

Statement Related to Uniform Net Capital Rule

The Company is a member of the FINRA and is subject to the SEC Uniform Net Capital Rule 15c3-1. This rule requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 1500% (15:1), or, during its first year of operations, 800% (8:1). Net capital and the related net capital ratio may fluctuate on a daily basis. At December 31, 2020, the Company had net capital of \$56,982 which was \$51,982 in excess of its required net capital of \$5,000. The Company's ratio of aggregate indebtedness to net capital was 11.21%. The Company has elected to use the basic computation method, as is permitted by the rule, which requires that the Company maintain minimum Net Capital pursuant to a fixed dollar amount or 6-2/3% percent of total aggregate indebtedness, as defined, whichever is greater, and does not, therefore, calculate its net capital requirement under the alternative reserve requirement method. There were no material differences reported as Net Capital in the audited computation of Net Capital and the broker-dealer's corresponding unaudited Part IIA of the FOCUS report required under Rule 15c3-1.

Statement Related to Exemptive Provision (Possession and Control)

The Company does not have possession or control of customer's funds or securities. There were no material inadequacies in the procedures followed in adhering to the Company's stated exemptive provisions of SEA Rule 15c3-3-3(k)2(ii).

Statement Related to Material Inadequacies

This audit did not disclose any material inadequacies since the previous audit of the financial statements in the accounting system or in the internal control related to reporting or the practices and procedures required pursuant to Rule 17a-5. The firm is exempt from 15c3-3; it does not maintain customer funds or securities and, therefore, does not maintain customer funds to segregate nor does it maintain separate accounts for customers.

Statement Related to SIPC Reconciliation

SEA Rule 17a-5(e)(4) requires a registered broker-dealer not exempt from SIPC membership with gross revenues that exceed \$500,000 to file an Agreed Upon Procedures Report. In circumstances where the broker-dealer reports less than \$500,000 in gross revenue they are not required to an Agreed Upon Procedures Report. Broker-dealers exempt from SIPC membership are required to file a copy of Form SIPC 3 evidencing exclusion from membership and an Agreed Upon Procedures Report. If required to file, the relevant report shall be included in this Supplemental Information section.

Mariner Investment Group

Supplementary Auditor's Report on Exemption Letter

Pursuant to SEA Rule 17a-5(d)(1)(i)(B)(2) Of the Securities and Exchange Act of 1934

As of and for the year ended December 31, 2020



Supplementary Schedules Pursuant to SEA Rule 17a-5
Of the Securities and Exchange Act of 1934
For the Year-End December 31, 2020

Report of Independent Registered Public Accounting Firm
Exemption Review Report Pursuant to 15c3-3

Exemption: 15c3-3(k)(2)(ii)

Weldon Ecford
Mariner Investment Group
9601 Katy Freeway, Suite
400
Houston, TX 77024

Dear Weldon Ecford:

We have reviewed management's statements, included in the accompanying Representation Letter of Exemptions, in which Mariner Investment Group identified 15c3-3(k)(2)(ii) as the provision under 17 C.F.R. § 15c3-3(k) under which it claims exemption from 17 C.F.R. §240.15c3-3. Mariner Investment Group stated that it has met the 15c3-3(k)(2)(ii) exemption throughout the most recent fiscal year without exception, or, with exception, as noted in the Representation Letter of Exemption. Mariner Investment Group's management is responsible for compliance with the exemption provisions and its statements. Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Mariner Investment Group's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion. Based on my review, I am not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in Rule 15c3-3 under the Securities Exchange Act of 1934.

TUTTLE & BOND, PLLC

China Spring, Texas
March 30, 2021

Mariner Investment Group

Supplementary Customer Protection Exemption Letter

Pursuant to SEA Rule 17a-5(d)(1)(i)(B)(2) of the Securities and Exchange Act of 1934

As of the year ended December 31, 2020

Mariner Investment Group
9601 Katy Freeway, Suite 400
Houston, TX 77024

Tuttle & Bond, PLLC
1928 Jackson Lane
China Spring, TX 76633

Re: Exemption Report Pursuant to SEA Rule 17a-5(d)(1)(i)(B)(2)

To the best knowledge and belief, Mariner Investment Group:

1. Claims exemption 15c3-3(k)(2)(ii) from 15c3-3.
2. We have met the identified exemption from January 01, 2020 through December 31, 2020, without exception, unless, noted in number 3, below.
3. We have no exceptions to report this fiscal year.

Regards,


Weldon Eford
President
Mariner Investment Group

Mariner Investment Group - (713) 920-9431 - compliance.mariner@comcast.net