

October 18, 2021

Marc Meyer
Chief Executive Officer
Manning & Napier, Inc.
290 Woodcliff Drive
Fairport, NY 14450

Inc.

Statement on Form S-3
2021

Re: Manning & Napier,
Registration
Filed October 12,
File No. 333-260193

Dear Ms. Meyer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Griffith at 202-551-3267 with any questions.

Please contact Julia

Sincerely,

Division of Corporation Finance
Office of Finance