

SECURITIES AND EXCHANGE COMMISSION

FORM 40-17F2

Initial certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2 of the Investment Company Act of 1940 filed on Form N-17F-2

Filing Date: **2013-06-10**
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SUBJECT COMPANY

STRATUS FUND INC

CIK:[870156](#) | IRS No.: **470741659** | State of Incorp.: **MN** | Fiscal Year End: **0630**
Type: **40-17F2** | Act: **40** | File No.: [811-06259](#) | Film No.: **13902863**

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FILED BY

DELOITTE & TOUCHE LLP

CIK:[1050269](#) | IRS No.: **000000000**
Type: **40-17F2**

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

FORM N-17f-2

Certificate of Accounting of Securities
and Similar
Investments in the Custody of
Management Investment Companies

Pursuant to Rule 17f-2 [17 CFR 270.17f-
2]

OMB APPROVAL

OMB Number: 3235-0360
Expires: December 31, 2014
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response. 2.0

1. Investment Company Act File Number:

811- 06259
Date examination
completed:
June 5, 2013

2. State identification Number:

AL
AK
AZ
AR
CA
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CT
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HI

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OH

OK
OR
PA
RI
SC
SD

TN
TX
UT
VT
VA
WA

WV
WI
WY

PUERTO RICO

Other (specify):

3. Exact name of investment company as specified in registration statement:

Stratus Fund, Inc.

4 . Address of principal executive office (number, street, city, state, zip code):

6811 S 27th St.

Lincoln, NE 68512

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors of
Stratus Fund, Inc.
Lincoln, Nebraska

We have examined management's assertion included in the accompanying Management Statement Regarding Compliance with Certain Provisions of the Investment Company Act of 1940 that Stratus Fund, Inc. (the "Fund") complied with the requirements of subsections (b) and (c) of Rule 17f-2 under the Investment Company Act of 1940 ("the Act") as of February 28, 2013. Management is responsible for the Fund's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Fund's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States), and accordingly, included examining on a test basis, evidence about the Fund's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. Included among our procedures were the following tests performed as of February 28, 2013, and with respect to agreement of security purchases and sales, for the period from September 30, 2012 (the date of our last examination) through February 28, 2013:

- * Confirmation of all securities held by institutions in book entry form by The Depository Trust Company, JP Morgan Asset Management, Fifth Third Bank, and Goldman Sachs, the sub-custodians;
- * Reconciliation of all such securities to the books and records of the Fund and Union Bank & Trust Company, the custodian; and
- * Agreement of five security purchases and five security sales or maturities since our last report from the books and records of the Fund to broker confirmations.

We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Fund's compliance with specified requirements.

In our opinion, management's assertion that Stratus Fund, Inc. complied with the requirements of subsections (b) and (c) of Rule 17f-2 of the Investment Company Act of 1940 as of February 28, 2013, with respect to securities reflected in the investment account of the Fund is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Board of Directors of Stratus Fund, Inc. and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

/s/ Deloitte & Touche LLP

June 5, 2013

Omaha, Nebraska

MANAGEMENT STATEMENT REGARDING COMPLIANCE
WITH CERTAIN PROVISIONS OF THE
INVESTMENT COMPANY ACT OF 1940

We, as members of management of Stratus Fund, Inc. (the "Fund") are responsible for complying with the requirements of subsections (b) and (c) of Rule 17f-2, "Custody of Investments by Registered Management Investment Companies", of the Investment Company Act of 1940. We are also responsible for establishing and maintaining effective internal controls over compliance with those requirements. We have performed an evaluation of the Fund's compliance with the requirements of subsections (b) and (c) of Rule 17f-2 as of February 28, 2013 and from September 30, 2012 (the date of the last examination) through February 28, 2013.

Based on this evaluation, we assert that the Fund was in compliance with the requirements of subsections (b) and (c) of Rule 17f-2 of the Investment Company Act of 1940 as of February 28, 2013 and from September 30, 2012 through February 28, 2013, with respect to securities reflected in the investment account of the Fund.

/s/ Jon Gross

Jon Gross
President and Chief Executive Officer
June 5, 2013

/s/ Jeff Jewell

Jeff Jewell
Vice President and Chief Financial Officer
June 5, 2013