

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Nationwide Geneva Small Cap Growth Fund (formerly HighMark Geneva Small Cap Growth Fund)</b>		2 Issuer's employer identification number (EIN)  <b>26-4619150</b>	
3 Name of contact for additional information  <b>Nationwide Funds</b>	4 Telephone No. of contact  <b>1 800-848-0920</b>	5 Email address of contact  <b>web_help@nationwide.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  <b>P.O. Box 701</b>		7 City, town, or post office, state, and Zip code of contact  <b>Milwaukee, WI 53201-0701</b>	
8 Date of action  <b>September 13, 2013</b>		9 Classification and description <b>Reorganization from HighMark Geneva Small Cap Growth Fund to Nationwide Geneva Small Cap Growth Fund</b>	
10 CUSIP number  <b>See Below</b>	11 Serial number(s)	12 Ticker symbol  <b>See Below</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **On September 13, 2013 pursuant to a plan of reorganization within the meaning of Section 368(a)(1)(f) all of the assets of HighMark Geneva Small Cap Growth Fund (Target Fund) were acquired by Nationwide Geneva Small Cap Growth Fund (Acquiring Fund) in exchange solely for shares of beneficial interest, no par value, of the Acquiring Fund.**

TARGET FUND	ACQUIRING FUND	ACQUIRING FUND CUSIP	ACQUIRING FUND TICKER
HighMark Geneva Small Cap Growth Fund	Nationwide Geneva Small Cap Growth Fund		
Class A	Class A	63868B682	NWHZX
Class C	Class C	63868B674	NWKBX
	Institutional Class	63868B666	NWKCX
Fiduciary Shares	Institutional Service Class	63868B658	NWKDX

15 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 share or as a percentage of old basis ▶ **The tax basis of each share of Nationwide Geneva Small Cap Growth Fund received in the reorganization was the same as the tax basis of the share of HighMark Geneva Small Cap Growth Fund exchanged therefor.**

16 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 ▶ **N/A**

