

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|--|----------------------------|--|----------------------|
| 1 Issuer's name Nationwide HighMark California Intermediate Tax Free Bond Fund (formerly HighMark California Intermediate Tax-Free Bond Fund) | | 2 Issuer's employer identification number (EIN) 23-2874611 | |
| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact | |
| Nationwide Funds | 1 800-848-0920 | web_help@nationwide.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact | | 7 City, town, or post office, state, and Zip code of contact | |
| P.O. Box 701 | | Milwaukee, WI 53201-0701 | |
| 8 Date of action | | 9 Classification and description | |
| September 13, 2013 | | Reorganization from HighMark California Intermediate Tax-Free Bond Fund to Nationwide HighMark California Intermediate Tax Free Bond Fund | |
| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) |
| See Below | | See Below | |

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 California Intermediate Tax-Free Bond Fund (Target Fund) were acquired by Nationwide HighMark California Intermediate Tax Free Bond 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 California Intermediate Tax-Free Bond Fund | Nationwide HighMark California Intermediate Tax Free Bond Fund | | |
| Class A | Class A | 63868C508 | NWJKX |
| Class C | Class C | 63868C607 | NWJLX |
| | Institutional Class | 63868C706 | NWJMX |
| Fiduciary Shares | Institutional Service Class | 63868C805 | NNWJNX |

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 HighMark California Intermediate Tax Free Bond Fund received in the reorganization was the same as the tax basis of the share of HighMark California Intermediate Tax-Free Bond 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**

