

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Nationwide HighMark Large Cap Core Equity Fund (formerly HighMark Large Cap Core Equity Fund)		2 Issuer's employer identification number (EIN) 23-3033905	
3 Name of contact for additional information Nationwide Funds	4 Telephone No. of contact 1 800-848-0920	5 Email address of contact web_help@nationwide.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact P.O. Box 701		7 City, town, or post office, state, and Zip code of contact Milwaukee, WI 53201-0701	
8 Date of action September 13, 2013		9 Classification and description Reorganization from HighMark Large Cap Core Equity Fund to Nationwide HighMark Large Cap Core Equity Fund	
10 CUSIP number See Below	11 Serial number(s)	12 Ticker symbol See Below	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 Small Cap Core Fund (Target Fund) were acquired by Nationwide HighMark Small Cap Core 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 Large Cap Core Equity Fund	Nationwide HighMark Large Cap Core Equity Fund		
Class A	Class A	63868B591	NWGHX
Class C	Class C	63868B583	NWGIX
	Institutional Class	63868B575	NWGJX
Fiduciary Shares	Institutional Service Class	63868B567	NWGTKX

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 Large Cap Core Equity Fund received in the reorganization was the same as the tax basis of the share of HighMark Large Cap Core Equity 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

