

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name NATIONWIDE PORTFOLIO COMPLETION FUND		2 Issuer's employer identification number (EIN) 80-0654823	
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 8/18/2017		9 Classification and description COMMON STOCK - REGULATED INVESTMENT COMPANY	
10 CUSIP number SEE ATTACHED	11 Serial number(s) N/A	12 Ticker symbol SEE ATTACHED	13 Account number(s) N/A

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 ▶ NATIONWIDE PORTFOLIO COMPLETION FUND PAID DISTRIBUTIONS TO COMMON SHAREHOLDERS FROM NOVEMBER 2016 TO AUGUST 2017. PART OF THE DISTRIBUTIONS CONSTITUTE A NON-TAXABLE RETURN OF CAPITAL. SEE ATTACHED FOR DETAILS.

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 ▶ A DISTRIBUTION THAT CONSTITUTES A NON-TAXABLE RETURN OF CAPITAL WILL DECREASE A U.S. TAXPAYER'S BASIS IN SHARES OF NATIONWIDE PORTFOLIO COMPLETION FUND. SEE ATTACHED FOR DETAILS.

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 ▶ AT THE CLOSE OF THE FUND'S FISCAL YEAR ENDED ON 8/18/17, THE FUND'S CURRENT AND ACCUMULATED E&P WAS CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY SECTION 852(c) FOR A REGULATED INVESTMENT COMPANY (RIC) AND THE REGULATIONS THEREUNDER. THE AMOUNT OF E&P WAS COMPARED TO THE AMOUNT OF THE FUND'S FISCAL YEAR DISTRIBUTIONS TO SHAREHOLDERS. DISTRIBUTIONS IN EXCESS OF E&P WERE CHARACTERIZED AS A RETURN OF CAPITAL AND SHOULD BE APPLIED AS A REDUCTION IN EACH SHAREHOLDER'S TAX BASIS IN THE APPLICABLE SHARES.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based **INTERNAL REVENUE CODE SECTIONS 301, 316 AND 852.**

18 Can any resulting loss be recognized? **NO**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year **THIS ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO CALENDAR YEAR 2017. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS REGARDING THE EFFECT OF THE NON-TAXABLE RETURN OF CAPITAL IN LIGHT OF THEIR INDIVIDUAL CIRCUMSTANCES.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature **A signed copy is maintained by issuer** Date **1/12/2018**

Print your name **Jacqueline Payton** Title **Assistant Treasurer**

Paid Preparer Use Only

Print/Type preparer's name RAUL POSADA	Preparer's signature <i>Raul Posada</i>	Date 12/29/17	Check <input type="checkbox"/> if self-employed	PTIN P00626199
Firm's name KPMG LLP, 4200 WELLS FARGO CENTER			Firm's EIN 13-5565207	
Firm's address 90 SOUTH 7TH STREET, MINNEAPOLIS, MN 55402			Phone no. 612-305-5000	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Nationwide Portfolio Completion Fund
Return of Capital Analysis
80-0654823

Shareholders of record on distribution date listed below will decrease their tax basis as follows:

<u>Share Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Distribution Dates</u>	<u>Shares Outstanding</u>	<u>Distributions</u>	<u>Total ROC</u>	<u>ROC Per Share</u>
Class A	63867V267	NWAAX	3/10/2017	133,775.85	2,028.04	54.24	0.000405
			6/9/2017	140,634.90	1,347.28	36.03	0.000256
			8/15/2017	77,997.68	13,658.95	365.28	0.004683
Class C	63867V259	NWACX	3/10/2017	46,144.17	0.00	0.00	0.000000
			6/9/2017	45,550.17	0.00	0.00	0.000000
			8/15/2017	15,434.45	2,425.37	64.86	0.004202
Class R6	63867V234	NAAIX	3/10/2017	52,050,196.42	1,168,526.91	31,249.98	0.000600
			6/9/2017	51,176,289.07	835,708.80	22,349.40	0.000437
			8/15/2017	51,020,907.06	9,152,640.52	244,769.55	0.004797
Institutional Service Class	63867V242	NAASX	3/10/2017	5,619.43	103.57	2.77	0.000493
			6/9/2017	5,720.83	74.43	1.99	0.000348
			8/15/2017	4,829.13	856.11	22.89	0.004741