Report of Organizational Actions Affecting Basis of Securities

Part I Reporting Issuer

1 Issuer's name: Nationwide Ziegler Wisconsin Tax Exempt Fund (formerly HighMark Wisconsin Tax-Exempt Fund)

2 Issuer's employer identification number (EIN): 39-1790104

3 Name of contact for additional information: Nationwide Funds

4 Telephone No. of contact: 1 800-846-0920

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 Wisconsin Tax-Exempt Fund to Nationwide Ziegler Wisconsin Tax Exempt Fund

See Below

Part II Organizational Action

Attach additional statements if needed. See back of form for additional questions.

10 CUSIP number: See Below

11 Serial number(s): See Below

12 Ticker symbol: See Below

13 Account number(s): See Below

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 Wisconsin Tax-Exempt Fund (Target Fund) were acquired by Nationwide Ziegler Wisconsin Tax Exempt 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 Wisconsin Tax-Exempt Fund | Nationwide Ziegler Wisconsin Tax Exempt Fund | 63868C797 | NWJWX
Class A | Class A | | 
Class C | Class C | 63868C789 | NWKX
Institutional Class | Institutional Class | 63868C771 | NWJX
Fiduciary Shares | Institutional Service Class | 63868C763 | NWJJX

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 Ziegler Wisconsin Tax Exempt Fund received in the reorganization was the same as the tax basis of the share of HighMark Wisconsin Tax-Exempt 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

For Paperwork Reduction Act Notice, see the separate Instructions.
Part II  Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based:
Reorganization was intended to be a tax-free reorganization pursuant to Section 368(a) of the Code. The principal federal income tax
consequences that are expected to result from Reorganization of Target Fund into Acquiring Fund are as follows:
- no gain or loss was recognized by the Target Fund or the shareholders of the Target Fund as a direct result of the Reorganization
pursuant to Sections 361(c)(1) and 354(a) of the Code;
- no gain or loss was recognized by the Acquiring Fund as a direct result of the Reorganization pursuant to Section 1032(a) of the Code;
- the basis of the assets of the Target Fund received by the Acquiring Fund was the same as the basis of these assets in the hands of the
Target Fund immediately prior to the exchange pursuant to Section 362(b) of the Code;
- the holding period of the assets of the Target Fund received by the Acquiring Fund included the period during which such assets were
held by the Target Fund pursuant to Section 1223(2) of the Code;
- the aggregate tax basis of the shares of the Acquiring Fund to be received by a shareholder of the Target Fund as part of the Reorganization
was the same as the shareholder's aggregate tax basis of the shares of the Target Fund pursuant to Section 358(a)(1) of the Code; and
- the holding period of the shares of the Acquiring Fund received by a shareholder of the Target Fund as part of the Reorganization
included the period that a shareholder held the shares of the Target Fund (provided that such shares of the Target Fund are capital assets in
the hands of such shareholder as of the Closing) pursuant to Section 1223(1) of the Code.

18 Can any resulting loss be recognized?  No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year:
The tax year end of Nationwide Ziegler Wisconsin Tax Exempt Fund is July 31, 2014.

Signature  A signed copy is maintained by issuer.

Print your name  Jacqueline Payton

Paid Preparer Use Only

Print/Type preparer's name  Preparer's signature  Date

Firm's name  Firm's EIN

Firm's address  Phone no.

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.

October 9, 2013

Assistant Treasurer

PTIN

Check [] if self-employed

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