

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Nationwide Ziegler Equity Income Fund (formerly HighMark Equity Income Fund)		2 Issuer's employer identification number (EIN) 20-2380617	
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 Equity Income Fund to Nationwide Ziegler Equity Income 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 Equity Income Fund (Target Fund) were acquired by Nationwide Ziegler Equity Income 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 Equity Income Fund	Nationwide Ziegler Equity Income Fund		
Class A	Class A	63868B427	NWGYX
Class C	Class C	63868B419	NWGZX
	Institutional Class	63868B393	NWJAX
Fiduciary Shares	Institutional Service Class	63868B385	NWJBX

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 Equity Income Fund received in the reorganization was the same as the tax basis of the share of HighMark Equity Income 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

