



**Part II Organizational Action** *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_

IRC sections 368(a), 354(a) and 358(a).

Treas. Reg. section 1.358-2

**18** Can any resulting loss be recognized? ▶ \_\_\_\_\_

No loss can be recognized in connection with the tax-free reorganization.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_

None

**Sign Here**

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.

Signature ▶ /s/ Anmarie S. Kolinski Date ▶ 06/22/2020

Print your name ▶ Anmarie S. Kolinski Title ▶ Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

**Attachment - Form 8937**

**Form 8937 Lines 10,12,14**

Harbor Small Cap Growth Opportunities Fund ("Acquired Fund") Shares Surrendered					Harbor Small Cap Growth Fund ("Acquiring Fund") Shares Received					
EIN	Share Class	Ticker Symbol	CUSIP	Net Asset Value	EIN	Share Class	Ticker Symbol	CUSIP	Net Asset Value	Share Conversion Ratio**
				Per Share ("NAV")*					Per Share ("NAV")*	
46-4147580	Retirement	HNSOX	411512486	\$ 8.2907	34-6864487	Retirement	HNSGX	411512494	\$ 12.5660	0.659772
	Institutional	HASOX	411512668	8.2602		Institutional	HASGX	411511868	12.5139	0.660082
	Administrative	HRSOX	411512650	8.1662		Administrative	HRSGX	411511769	11.3549	0.719179
	Investor	HISOX	411512643	8.0050		Investor	HISGX	411511777	10.6615	0.750832

\* NAV immediately before the reorganization.

\*\* Share Conversion Ratio is the number of Acquiring Fund shares received for each Acquired Fund share surrendered.

**Form 8937 Line 15**

The merger qualifies as a tax-free reorganization within the meaning of Code Section 368(a). In accordance with Code Section 358(a), each shareholder's aggregate tax basis in the Acquiring Fund shares received pursuant to the transaction will equal the aggregate tax basis in the Acquired Fund shares surrendered in the transaction. See share conversion ratios noted above.

**Form 8937 Line 16**

There is no change in aggregate basis as a result of the merger. See NAVs and conversion ratios noted above.

Shareholders should consult their tax advisors for more information.