

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Wilmington Small-Cap Growth Fund		2 Issuer's employer identification number (EIN) 04-3276530	
3 Name of contact for additional information John C. McDonnell	4 Telephone No. of contact 1-800-836-2211	5 Email address of contact funds@wilmingtontrust.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1100 North Market Street		7 City, town, or post office, state, and Zip code of contact Wilmington, DE 19890	
8 Date of action April 15, 2013	9 Classification and description Regulated Investment Company Stock - Class A shares & Class C shares		
10 CUSIP number 97181C647 & 97181C654	11 Serial number(s)	12 Ticker symbol ARPCX & ARPAX	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 April 15, 2013, the Wilmington Small-Cap Growth Fund - Class C shares merged into the Wilmington Small-Cap Growth Fund - Class A shares in a tax-free exchange under Internal Revenue Code Sec. 368(a).**

Each share of Wilmington Small-Cap Growth Fund - Class C shares (CUSIP: 97181C647, Ticker: ARPCX) was exchanged for 0.963556 shares of Wilmington Small-Cap Growth Fund - Class A shares (CUSIP: 97181C654, Ticker: ARPAX).

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 ▶ **Each shareholder's aggregate basis in the shares of Wilmington Small-Cap Growth Fund - Class A received in the exchange will equal their aggregate basis in the shares of Wilmington Small-Cap Growth Fund - Class C they surrendered.**

The basis of each Wilmington Small-Cap Growth Fund - Class A shares received is equal to 1.0378% of the basis of each Wilmington Small-Cap Growth Fund - Class C shares surrendered.

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 ▶ **There aggregate basis of the shares received is the same as the aggregate basis of the shares surrendered.**

**The net asset value per share of Wilmington Small-Cap Growth Fund - Class C shares surrendered in the exchange was \$17.482822.
 The net asset value per share of Wilmington Small-Cap Growth Fund - Class A shares received in the exchange was \$18.144063.**

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 354(a), 358(a), 368(a) and 1223(1).**

Multiple horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ **No gain or loss is recognized on the exchange.**

Multiple horizontal lines for providing additional information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **n/a**

Multiple horizontal lines for providing other necessary information.

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 ▶ *John C. McDonnell* Date ▶ *May 24, 2013*
Print your name ▶ **John C. McDonnell** Title ▶ **Vice President**

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.	