



**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, 354 and 358

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**18** Can any resulting loss be recognized? ▶ There was no gain or loss on the transaction. Accordingly, each investor's aggregate basis in the shares of the "Acquiring" Fund received in the exchange will be the same as the aggregate basis in their shares of the "Target" Fund exchanged.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The above described organizational action is applicable to tax year 2014.

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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 ▶ Signature on File with Taxpayer Date ▶ 5-22-14

Print your name ▶ Bryan W. Ashmus Title ▶ Treasurer

<b>Paid Preparer Use Only</b>	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.			

Huntington Funds – Huntington Short/Intermediate Fixed Income Securities Fund

06-1262262

Form 8937 Attachment

May 16, 2014

Huntington Funds – Huntington Short/Intermediate Fixed Income Securities Fund

Share Class	Box 10, CUSIP	Box 12, Ticker Symbol
Class A	446327413	HSIAX
Institutional	446327744	HSIFX

Federated Short-Intermediate Total Return Bond Fund

Share Class	Box 10, CUSIP	Box 12, Ticker Symbol
Class A	31420B870	FGCAX
Institutional	31420B607	FGCIX