

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

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Wilmington Virginia Municipal Bond Fund</b>		2 Issuer's employer identification number (EIN) <b>52-1289865</b>	
3 Name of contact for additional information <b>John C. McDonnell</b>	4 Telephone No. of contact <b>1-800-836-2211</b>	5 Email address of contact <b>funds@wilmingtontrust.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>1100 North Market Street</b>		7 City, town, or post office, state, and Zip code of contact <b>Wilmington, DE 19890</b>	
8 Date of action <b>December 3, 2012</b>	9 Classification and description <b>Regulated Investment Company Stock - Class A shares</b>		
10 CUSIP number <b>97181C522</b>	11 Serial number(s)	12 Ticker symbol <b>RSXIX</b>	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 December 3, 2012, the Wilmington Virginia Municipal Bond Fund merged into the Wilmington Municipal Bond Fund in a tax-free exchange under Internal Revenue Code Sec. 368(a).**

**Each share of Wilmington Virginia Municipal Bond Fund - Class A shares (CUSIP: 97181C552, Ticker: RSXIX) was exchanged for 0.801037 shares of Wilmington Municipal Bond Fund - Class A shares (CUSIP: 97181C464, Ticker: WTABX).**

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 Municipal Bond Fund they received in the exchange will equal their aggregate basis in the shares of Wilmington Virginia Municipal Bond Fund they surrendered.**

**The basis of each Wilmington Municipal Bond Fund - Class A shares received is equal to 124.8382% of the basis of each Wilmington Virginia Municipal Bond Fund - Class A 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 Virginia Municipal Bond Fund - Class A shares surrendered in the exchange was \$11.112628. The net asset value per share of Wilmington Municipal Bond Fund - Class A shares received in the exchange was \$13.872801.**

**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).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

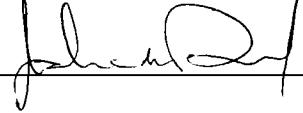
18 Can any resulting loss be recognized? ▶ No gain or loss is recognized on the exchange.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 ▶  Date ▶ Dec. 3, 2012  
Print your name ▶ John C. McDonnell Title ▶ Vice President

<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.			