

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name MTB U.S. Government Bond Fund		2 Issuer's employer identification number (EIN) 25-1711701	
3 Name of contact for additional information Jeff Seling	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 March 9, 2012		9 Classification and description Regulated Investment Company Stock - Class A Shares & Class I Shares	
10 CUSIP number 55376V507 & 55376V705	11 Serial number(s)	12 Ticker symbol VUGVX & MVIGX	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 March 9, 2012, MTB U.S. Government Bond Fund merged into MTB Short Duration Government Bond Fund in a tax-free exchange under Internal Revenue Code Sec. 368(a). Immediately after the merger, the MTB Funds were rebranded as the Wilmington Funds and the MTB Short Duration Government Bond Fund was renamed the Wilmington Short Duration Government Bond Fund.

Each share of MTB U.S. Government Bond Fund - Class A Shares (CUSIP: 55376V507, Ticker: VUGVX) was exchanged for 1.023269 shares of MTB Short Duration Government Bond Fund - Class A Shares (CUSIP: 55376T247, Ticker: ASTXX).

Each share of MTB U.S. Government Bond Fund - Class I Shares (CUSIP: 55376V705 Ticker: MVIGX) was exchanged for 1.021551 shares of MTB Short Duration Government Bond Fund - Class I Shares (CUSIP: 55376T221, Ticker: GVLDX).

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 MTB Short Duration U.S. Government Bond Fund they received in the exchange will equal their aggregate basis in the shares of MTB U.S. Government Bond Fund they surrendered.

The basis of each MTB Short Duration Government Bond Fund - Class A Share received is equal to 97.7261% of the basis of each MTB U.S. Government Bond Fund - Class A Share surrendered.

The basis of each MTB Short Duration Government Bond Fund - Class I Share received is equal to 97.8903% of the basis of each MTB U.S. Government Bond Fund - Class I Share 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 MTB U.S. Government Bond Fund - Class A Shares surrendered in the exchange was \$10.009693, at an exchange ratio of 97.7261%. The net asset value per share of MTB Short Duration Government Bond Fund - Class A Shares received in the exchange was \$9.782078 (\$10.009693 x .977261 = \$9.782078).

The net asset value per share of MTB U.S. Government Bond Fund - Class I Shares surrendered in the exchange was \$10.012485, at an exchange ratio of 97.8903%. The net asset value per share of MTB Short Duration Government Bond Fund - Class I Shares received in the exchange was \$9.801252 (\$10.012485 x .978903 = \$9.801252).

Part II Organizational Action (continued)

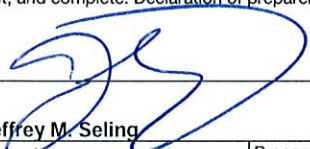
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 354(a), 358(a), 368(a) and 1223(1).

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 ▶ April 17, 2012

Print your name ▶ Jeffrey M. Seling

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.	