

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
RidgeWorth Funds - Moderate Allocation Strategy		23-2897957	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
RidgeWorth Funds	1-888-784-3863	virtus.investment.partners@virtus.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
3333 Piedmont Road NE, Suite 1500		Atlanta, Georgia 30305	
8 Date of action		9 Classification and description	
7/14/17		Tax-free reorganization/merger under IRC 368(a)	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
76628R276 / 268 / 243		CLVBX / SVMAX / SVGLX	

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 ▶

At the close of business on July 14, 2017, Virtus Funds - Growth Allocation Strategy Fund (EIN: 23-2897956) acquired all of the assets and assumed all of the liabilities of Ridgeworth Funds - Moderate Allocation Strategy (EIN: 23-2897957) and Ridgeworth Funds - Growth Allocation Strategy (EIN: 23-2897956), in a tax-free exchange of shares and the subsequent liquidation of Ridgeworth Funds - Moderate Allocation Strategy (the "Reorganization").

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 ▶

On July 14, 2017, the closing net asset value per share ("NAV"), before the merger, for the RidgeWorth Funds - Moderate Allocation Strategy (EIN: 23-2897957) on a class level is as follows: Class I (CLVBX) 8.73, Class A (SVMAX) 8.68, and Class C (SVGLX) 8.60. RidgeWorth Funds - Growth Allocation Strategy (EIN: 23-2897956) closing net asset value per share ("NAV"), before the merger, on a class level is as follows: Class I (CLVGX) 10.40, Class A (SGIAX) 10.34, and Class C (SGILX) 10.05. These NAV's generated a merger conversion ratio that resulted in RidgeWorth Funds - Moderate Allocation Strategy shareholders receiving 0.84 Class I shares, 0.84 Class A shares, and 0.86 Class C shares of RidgeWorth Funds - Growth Allocation Strategy for each of the RidgeWorth Funds - Moderate Allocation Strategy Class I, Class A, and Class C shares previously held. The closing net asset value per share ("NAV"), after the merger, for the RidgeWorth Funds - Growth Allocation Strategy (EIN: 23-2897956) on a class level is as follows: Class I (CLVGX) 10.40, Class A (SGIAX) 10.34, and Class C (SGILX) 10.05.

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 ▶

The basis of the assets of the RidgeWorth Funds - Moderate Allocation Strategy received by the RidgeWorth Funds - Growth Allocation Strategy was the same as the basis of such assets in the hands of the RidgeWorth Funds - Moderate Allocation Strategy immediately prior to the reorganization. Likewise, the basis of the RidgeWorth Funds - Growth Allocation Strategy shares received by each shareholder of the RidgeWorth Funds - Moderate Allocation Strategy was the same as the basis in the RidgeWorth Funds - Moderate Allocation Strategy shares, as applicable, surrendered in exchange therefor and in accordance with the ratios noted above.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Tax-free reorganization under IRC section 368(a).

18 Can any resulting loss be recognized? ▶ _____
Tax-free reorganization under IRC section 368(a) and no gain or loss is recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
The reportable tax year is 2017.

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 ▶ Sean Nossaman Date ▶ 8/28/17

Print your name ▶ Sean Nossaman Title ▶ Assistant 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.