(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Harbor Small Cap Growth Opportunities Fund 46-4147580 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Anmarie S. Kolinski (312)-443-4470 anmarie.kolinski@harborfunds.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 Chicago, IL 60606 111 South Wacker Drive, 34th Floor 8 Date of action 9 Classification and description 05/15/2020 Multiple classes of shares issued by a single mutual fund / regulated investment company 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment Organizational Action Attach additional statements if needed. See back of form for additional guestions. 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 May 15, 2020 Harbor Small Cap Growth Opportunities Fund (EIN: 46-4147580) (the "Acquired Fund") merged into the Harbor Small Cap Growth Fund (EIN: 34-6864487) (the "Acquiring Fund") in a tax-free reorganization. The reorganization comprised: (i) the transfer of all of the assets of the Acquired Fund to the Acquiring Fund in exchange for Acquiring Fund shares and the assumption by the Acquiring Fund of the Acquired Fund's liabilities; and (ii) the distribution of those Acquiring Fund shares by the Acquired Fund pro rata to its shareholders in complete liquidation and termination of the Acquired Fund. As a result of this reorganization, Acquired Fund shareholders surrendered their Acquired Fund shares in exchange for Acquiring Fund shares equal in value to the net asset value of the Acquired Fund shares surrendered as of May 15, 2020. See Attachment for more information. 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 ► See Attachment 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 ► See Attachment

Part I		Organizational Action (continued	d)									
17 Lis	st the	applicable Internal Revenue Code sectio	n(s) and subsection(s) upon	which the tax treat	tment	is based	•					
IRC sec	tions	368(a), 354(a) and 358(a).										
		section 1.358-2										
		resulting loss be recognized? ▶										
No loss	can b	pe recognized in connection with the ta	ax-free reorganization.									
19 Pr	ovide	any other information necessary to imple	ement the adjustment, such	as the reportable t	ax ye	ar ▶						
None		, , ,	•	•	,							
		er penalties of perjury, I declare that I have exa						vledge and				
	Dellei	elief, 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	Signa	ature ► /s/ Anmarie S. Kolinski		Da	ate 🟲	06/22/2	020					
	Print	your name ► Anmarie S. Kolinski		Tit	tle►	Treasur	er					
Paid		Print/Type preparer's name	Preparer's signature	[Date		Check if PTIN					
Prepa	ırer						self-employed					
Use C		Firm's name ▶		<u>'</u>			Firm's EIN ▶					
USE C	riiiy	Firm's address ▶					Phone no.					
Send Fo	rm 89	337 (including accompanying statements)	to: Department of the Treas	sury, Internal Rever	nue S	ervice, Og	+					

Attachment - Form 8937

Form 8937 Lines 10,12,14

Harbor Small Cap Growth Opportunities Fund ("Acquired Fund") Shares Surrendered						Harbor Small Cap Growth Fund ("Acquiring Fund") Shares Received							
					Net Asset Value					Net Asset Value	Shar		
	EIN	Share Class	Ticker Symbol	CUSIP	Per Share	EIN	Share Class	Ticker Symbol	CUSIP	Per Share	Conver		

				Net Asse	t Value					Net Asset Value		Share
EIN	Share Class	Ticker Symbol	CUSIP	CUSIP Per Share ("NAV")*		EIN	Share Class	Ticker Symbol	CUSIP	Per Share ("NAV")*		Conversion
												Ratio**
	Retirement	HNSOX	411512486	\$	8.2907	34-6864487	Retirement	HNSGX	411512494	\$	12.5660	0.659772
46-4147580	Institutional	HASOX	411512668		8.2602		Institutional	HASGX	411511868		12.5139	0.660082
40-4147360	Administrative	HRSOX	411512650		8.1662		Administrative	HRSGX	411511769		11.3549	0.719179
	Investor	HISOX	411512643		8.0050		Investor	HISGX	411511777		10.6615	0.750832

^{*} NAV immediately before the reorganization.

Form 8937 Line 15

The merger qualifies as a tax-free reorganization within the meaning of Code Section 368(a). In accordance with Code Section 358(a), each shareholder's aggregate tax basis in the Acquiring Fund shares received pursuant to the transaction will equal the aggregate tax basis in the Acquired Fund shares surrendered in the transaction. See share conversion ratios noted above.

Form 8937 Line 16

There is no change in aggregate basis as a result of the merger. See NAVs and conversion ratios noted above.

Shareholders should consult their tax advisors for more information.

^{**} Share Conversion Ratio is the number of Acquiring Fund shares received for each Acquired Fund share surrendered.