► See separate instructions.

Part I Reporting Issuer

1	Issuer's name		2 Issuer's employer identification n	2 Issuer's employer identification number (EIN)				
Harbor High-Yield Bond Fund					03-0488315	03-0488315		
			4 Telephone	e No. of contact	5 Email address of contact			
Shareholder Services				800-422-1050	literature@harborcapital.com	literature@harborcapital.com		
6 Number and street (or P.O. box if mail is not delivered to s			delivered to s	treet address) of contact	7 City, town, or post office, state, and ZIP	code of contact		
<u>11</u> 1	I South Wacker Drive, 3	4th Floor			Chicago, IL 60606			
8	Date of action		9 Class	ification and description				
02/	22/2023		Conversi	on of three mutual fund	share classes into Institutional Share Class			
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)			
	See Detail Below			See Detail Below				
P	art II Organizatio	onal Action Attac	ch 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' or						asured for		
	the action ► On Feb	ruary 22, 2023 three	e share classe	es in the Harbor High-Yi	ld Bond Fund converted all outstanding share	es to the		
Ins					s, Administrative (CUSIP:411511546, Ticker:H)			
,an	d Investor (CUSIP:4115	11538, Ticker:HYFI)	shares con	verted into Institutional	(CUSIP:411511553, Ticker:HYFAX) shares.			
	·							

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 ► As the conversion of shares from one class to another within the same fund does not constitute a sale or other disposition of the converted shares, the aggregate basis of the Institutional shares received remains the same as the aggregate basis of the shares converted. The per share basis, however, will change due to the differing number of shares received. This change will be calculated based upon the relative fair market value of the shares of each class as of the conversion date.

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 ► For each tax lot held in Retirement, Administrative, or Investor shares of the Harbor High-Yield Bond Fund, the change in tax basis will be calculated by multiplying the per share cost basis, as of the conversion date, by an adjustment factor of 0.998834, 0.995354, and 0.996512 respectively. The resulting amount represents the adjusted per share tax basis of the Institutional shares received. The holding period of the Institutional shares received includes the holding period of the converted share class shares.

Part II Organizational Action (continued)

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17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based aggregate tax basis in his or her shares immediately prior to the share conversion should be allocated in proportion to the shares received under IRC Sections 354 and 358

18 Can any resulting loss be recognized? No loss will be recognized as a result of this conversion.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► <u>Shareholders should consult their tax</u> adviser if they have questions regarding their use of information provided on this form.

	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	Signa	ture ►/s/ Diane J. Johnson	Date ►	3/27/23			
	Print your name ► Diane J. Johnson			Title► Vice President			
Paid Prepa	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed		
Use C		Firm's name			Firm's EIN ►		
	,	Firm's address 🕨	Phone no.				
Send Fo	rm 89	37 (including accompanying staten	nents) to: Department of the Treasury,	Internal Revenue Service,	Ogden, UT 84201-0054		