► See separate instructions.

P	art Reporting	lssuer							
1	Issuer's name		2 Issuer's employer identification number (EIN)						
Var	nguard S&P Mid-Cap 40	00 ETF Shares	27-2948461						
3	Name of contact for add	ditional information	4 Telephone	e No. of contact	5 Email address of contact				
Var	nguard Investor and Cli	ent Information		877-662-7447	online@vanguard.com				
6 Number and street (or P.O. box if mail is not			delivered to s	treet address) of contact	7 City, town, or post office, state, and ZIP code of contact				
	Date of action		Q Class	ification and description	Valley Forge, PA 19482				
0	Date of action		9 01855						
3/1	4/2023		Regulate	d Investment Company	- ETF Shares				
	CUSIP number	11 Serial number(s	0	12 Ticker symbol	13 Account number(s)				
	921932885			IVOO					
P					See back of form for additional questions.				
14	-				date against which shareholders' ownership is measured for				
	the action ► <u>A 2 for</u>	1 share split of the	Vanguard S&	P Mid-Cap 400 ETF Sha	res ("the Fund") occurred at market open on				
Ma	rch 14, 2023 for shareh	olders of record as	of March 13,	2023.					
15		0			curity in the hands of a U.S. taxpayer as an adjustment per				
	share or as a percenta	age of old basis ► <u>Tr</u>	e stock split	was a non-taxable trans	saction. On March 14, 2023, the Fund shareholders of				
rec					lit. The shareholder's aggregate basis in the Fund will				
be	the same immediately a	after the share split	as it was befo	ore the split, but the sha	areholder's basis per share will be 1/2 of the basis				
imr	mediately prior to the sh	nare split.							

Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the 16 valuation dates The basis of each pre-split share of the Fund should be multiplied by the inverse of the split ratio to determine the post-split basis per share.

Form 89	37 (12-2	2017)										Page 2
Part		Organi	zational	Action (con	tinued)							2
							bsection(s) u	pon which the tax	treatmen	t is based >	•	
Interna	I Reve	nue Co	de Sections	s 305(a), 307(a	a), and 12	223(4).						
18 C	an any	/ resultin	g loss be re	cognized? ►	Not app	licable.						
19 P	rovide	any othe	er informatio	on necessary to	o implem	nent the a	djustment, s	uch as the reportal	ble tax ye	ar ► <u>None</u> .		
	Unde	r penaltie	s of periury.	declare that I h	ave exam	ined this r	eturn includin	accompanying sch	edules and	statements	and to the best	t of my knowledge and
								er) is based on all info				
Sign Here			Signed copy is maintained by the issuer							0.00.000		
1 CI C	Signa	ature►								3/23/2023	5	
	Print	t your name ► Deborah Perch						Title 🕨	Director o	of Fund Tax		
Paid		1	pe preparer's			Preparer's	s signature		Date		Check 🗌 if	PTIN
Prepa	arer										self-employed	

,	Firm's address 🕨	Phone no.
Send Form 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogo	len, UT 84201-0054

Firm's EIN ►

Firm's name

Use Only