

**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Vanguard 500 Index Fund</b>		2 Issuer's employer identification number (EIN) <b>23-1999755</b>	
3 Name of contact for additional information <b>Vanguard Investor and Client Information</b>	4 Telephone No. of contact <b>877-662-7447</b>	5 Email address of contact <b>online@vanguard.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>P.O. Box 2600</b>		7 City, town, or post office, state, and Zip code of contact <b>Valley Forge, PA 19355</b>	
8 Date of action <b>October 24, 2013</b>	9 Classification and description <b>Regulated Investment Company - ETF Shares</b>		
10 CUSIP number <b>922908363</b>	11 Serial number(s)	12 Ticker symbol <b>VOO</b>	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 ▶ **A 1-for-2 reverse share split of the Vanguard 500 Index Fund- ETF share class occurred on October 24, 2013 for shareholders of record October 24, 2013.**

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 October 24, 2013 Vanguard 500 Index Fund- ETF ("the Fund") shareholders of record received 1 share of the Fund for every 2 shares of the Fund owned before the reverse split. The shareholder's aggregate basis in the Fund will be the same immediately after the reverse split as it was before the split but the shareholder's basis per share will have increased by 100%.**

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 each pre-split share of the Vanguard 500 Index Fund - ETF should be multiplied by the inverse of the split ratio to determine the post-split basis per share.**

**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 305(a), 307(a) and 1223(4).**

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18 Can any resulting loss be recognized? ▶ **Not applicable**

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **None**

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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 ▶ *Kathryn J. Hyatt* Date ▶ *11/4/2013*  
Print your name ▶ **Kathryn J. Hyatt** Title ▶ **Treasurer**

<b>Paid Preparer Use Only</b>	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.			