

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name ESB Financial Corporation		2 Issuer's employer identification number (EIN) 25-1659846	
3 Name of contact for additional information Robert H. Young	4 Telephone No. of contact 304-234-9000	5 Email address of contact ryoung@wesbanco.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1 Bank Plaza		7 City, town, or post office, state, and Zip code of contact Wheeling, WV 26003	
8 Date of action February 10, 2015		9 Classification and description Common stock	
10 CUSIP number 26884F 10 2	11 Serial number(s)	12 Ticker symbol ESBF	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 ▶ On February 10, 2015, ESB Financial Corporation ("ESB") merged with and into Wesbanco, Inc. ("WesBanco"), with WesBanco surviving. For U.S. federal income tax purposes, the parties treated the merger as a reorganization described in Internal Revenue Code Section 368(a). Immediately prior to the merger, ESB had outstanding shares of common stock. Pursuant to the merger, each share of ESB common stock was converted into: 0.502 of a share of WesBanco common stock and \$1.76 in cash. No fractional shares of WesBanco common stock were issued in the merger, rather WesBanco paid cash in lieu of fractional 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 ▶ The tax basis in the new WesBanco common stock received (including fractional shares deemed received and redeemed) pursuant to the merger is equal to the aggregate tax basis in the shares surrendered reduced by any cash received (excluding any gain recognized from the receipt of cash in lieu of fractional shares). In order to calculate the new per share basis, a U.S. holder of WesBanco stock should divide the result from the preceding sentence (after reducing it by the basis allocable to fractional shares deemed received and redeemed) by the number of shares of WesBanco stock received in the exchange. The calculation is performed separately for each identifiable block of shares surrendered in the merger.

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 calculations are based upon the exchange ratio agreed to in the merger agreement, as described in paragraph 14 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 ▶
Sections 302, 354, 356, 358, and 368.

18 Can any resulting loss be recognized? ▶ Loss may be recognized only to the extent of cash received in lieu of common or fractional shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable year is 2015.

Sign Here

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.

Signature ▶ *Robert H. Young* Date ▶ *3/25/15*
Print your name ▶ Robert H. Young Title ▶ EVP / CFO

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
David L. Phillips	<i>David L. Phillips</i>	3/24/15		P01220686
Firm's name ▶ Ernst & Young LLP	Firm's EIN ▶ 34-6565596		Phone no. 304-343-8971	
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