

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1 Issuer's name</b>		<b>2 Issuer's employer identification number (EIN)</b>	
Dreyfus Investment Grade Funds, Inc. - Dreyfus Intermediate Term Income Fund		13-3868222	
<b>3 Name of contact for additional information</b>	<b>4 Telephone No. of contact</b>	<b>5 Email address of contact</b>	
Dreyfus - A BNY Mellon Company	1-800-373-9387	custserv@dreyfus.com	
<b>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</b>		<b>7 City, town, or post office, state, and ZIP code of contact</b>	
200 Park Avenue - 7th Floor		New York, NY 10166	
<b>8 Date of action</b>		<b>9 Classification and description</b>	
October 19, 2018		Regulated Investment Company (Tax-Free Reorganization)	
<b>10 CUSIP number</b>	<b>11 Serial number(s)</b>	<b>12 Ticker symbol</b>	<b>13 Account number(s)</b>
See attached		See attached	

**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 October 19, 2018, BNY Mellon Insight Core Plus Fund acquired all of the assets and assumed all of the liabilities of the issuer solely in exchange for shares of beneficial interest. (Details below) The merger of Dreyfus Intermediate Term Income Fund into BNY Mellon Insight Core Plus Fund qualifies as a tax-free reorganization under Section 368(a)(1)(C). The Target shareholders' total basis in the Acquiring shares received is the same as their total basis in the old Target shares. Per share, each new Acquiring share received in the reorganization will have a basis equal to 100% of the Target share surrendered.

The exchange is based on the number and value of shares outstanding at the close of business on October 19, 2018.

**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 ▶**

A shareholder's aggregate basis in BNY Mellon Insight Core Plus Fund they received in exchange for their share of Dreyfus Intermediate Term Income Fund will be the same as their aggregate basis in the shares of Dreyfus Intermediate Term Income Fund. The number of BNY Mellon Insight Core Plus Fund shares that were received for each share of Dreyfus Intermediate Term Income Fund given up in exchange is as follows:

- 1.302999 BNY Mellon Insight Core Plus Fund, Class A shares for one Dreyfus Intermediate Term Income Fund, Class A share
- 1.301965 BNY Mellon Insight Core Plus Fund, Class C shares for one Dreyfus Intermediate Term Income Fund, Class C share
- 1.301965 BNY Mellon Insight Core Plus Fund, Class I shares for one Dreyfus Intermediate Term Income Fund, Class I share
- 1.302999 BNY Mellon Insight Core Plus Fund, Class Y shares for one Dreyfus Intermediate Term Income Fund, Class Y share

**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 ▶**

There was no change in aggregate basis as a result of the above described organizational action.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
IRC Sections 368, 354 and 358

18 Can any resulting loss be recognized? ▶  
There was no gain or loss on the transaction. Accordingly, each investor's aggregate basis in the shares of BNY Mellon Insight Core Plus Fund received in the exchange will be the same as the aggregate basis in their shares of Dreyfus Intermediate Term Income Fund exchanged.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
~~The above described organizational action is reportable in tax year 2018.~~

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 ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ A signed copy is maintained by the issuer Title ▶ \_\_\_\_\_

<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	

**Dreyfus Investment Grade Funds, Inc. - Dreyfus Intermediate Term Income Fund**

**Form 8937 Attachment**

**13-3868222**

**October 19, 2018**

**Dreyfus Intermediate Term Income Fund**

<b><u>Share Class</u></b>	<b><u>Box 10, CUSIP</u></b>	<b><u>Box 12, Ticker Symbol</u></b>
Class A shares	261967-20-2	DRITX
Class C shares	261967-79-8	DTECX
Class I shares	261967-30-1	DITIX
Class Y shares	261967-77-2	DITYX

**BNY Mellon Insight Core Plus Fund**

<b><u>Share Class</u></b>	<b><u>Box 10, CUSIP</u></b>	<b><u>Box 12, Ticker Symbol</u></b>
Class A shares	05580W-86-6	DCPAX
Class C shares	05580W-85-8	DCPCX
Class I shares	05580W-84-1	DCPIX
Class Y shares	05580W-83-3	DCPYX