

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
WisdomTree Emerging Markets Local Debt Fund		27-2121418	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
WisdomTree Asset Management, Inc.	(866) 909-9473	feedback@wisdomtree.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
245 Park Ave., 35th Floor		New York, NY 10167	
8 Date of action		9 Classification and description	
10/22/2020		Regulated Investment Company (RIC) - Exchange Traded Fund (ETF)	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
97717X867	N/A	ELD	N/A

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 ▶ Certain distributions made by the Fund during the fiscal year ended August 31, 2020 were determined to be a non-taxable return of capital. See attachment to this form for details.

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 non-taxable return of capital amount will reduce a U.S. taxpayer's cost basis in the Fund.

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 ▶ Earnings and profits at the Fund's fiscal year end were compared to distributions made by the Fund during the fiscal year. The non-taxable return of capital represents distributions in excess of earnings and profits.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ I.R.C. Sections 301, 316 and 852.

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This non-taxable return of capital is reportable for tax year 2020.

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 ▶ Clint Martin Date ▶ 10/22/2020

Print your name ▶ Clint Martin Title ▶ Assistant Treasurer

Paid Preparer Use Only	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.

WisdomTree Emerging Markets Local Debt Fund (ELD)
Character of Distributions

Ex-

Dividend Date	Record Date	Payable Date	Ordinary Income		Return of Capital		Total Distribution	
			Distribution	Per Share	Distribution	Per Share	Distribution	Per Share
1/21/2020	1/22/2020	1/24/2020	\$ -	\$ -	\$ 728,000	\$ 0.140000	\$ 728,000	\$ 0.140000
2/25/2020	2/26/2020	2/28/2020	\$ -	\$ -	\$ 728,000	\$ 0.140000	\$ 728,000	\$ 0.140000
3/24/2020	3/25/2020	3/27/2020	\$ -	\$ -	\$ 686,000	\$ 0.140000	\$ 686,000	\$ 0.140000
4/21/2020	4/22/2020	4/24/2020	\$ -	\$ -	\$ 630,000	\$ 0.140000	\$ 630,000	\$ 0.140000
5/26/2020	5/27/2020	5/29/2020	\$ -	\$ -	\$ 630,000	\$ 0.140000	\$ 630,000	\$ 0.140000
6/23/2020	6/24/2020	6/26/2020	\$ -	\$ -	\$ 574,000	\$ 0.140000	\$ 574,000	\$ 0.140000
7/28/2020	7/29/2020	7/31/2020	\$ -	\$ -	\$ 546,000	\$ 0.140000	\$ 546,000	\$ 0.140000
8/25/2020	8/26/2020	8/28/2020	\$ -	\$ -	\$ 526,500	\$ 0.135000	\$ 526,500	\$ 0.135000