

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 2014.

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 ▶ Signature on file Date ▶ 10/31/2014

Paid Preparer Use Only	Print your name ▶ <u>David Castano</u>	Preparer's signature	Title ▶ <u>Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

Attachment to Form 8937

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
1/27/2014	1/29/2014	1/31/2014	\$ 1,449,492	\$ 0.057749	\$ 2,064,508	\$ 0.082251	\$ 3,514,000	\$ 0.140000
2/24/2014	2/26/2014	2/28/2014	\$ 1,158,273	\$ 0.053624	\$ 1,649,727	\$ 0.076376	\$ 2,808,000	\$ 0.130000
3/24/2014	3/26/2014	3/28/2014	\$ 1,115,374	\$ 0.053624	\$ 1,588,626	\$ 0.076376	\$ 2,704,000	\$ 0.130000
4/21/2014	4/23/2014	4/25/2014	\$ 1,061,750	\$ 0.053624	\$ 1,512,250	\$ 0.076376	\$ 2,574,000	\$ 0.130000
5/23/2014	5/28/2014	5/30/2014	\$ 965,227	\$ 0.053624	\$ 1,374,773	\$ 0.076376	\$ 2,340,000	\$ 0.130000
6/23/2014	6/25/2014	6/27/2014	\$ 965,227	\$ 0.053624	\$ 1,374,773	\$ 0.076376	\$ 2,340,000	\$ 0.130000
7/21/2014	7/23/2014	7/25/2014	\$ 970,590	\$ 0.053624	\$ 1,382,410	\$ 0.076376	\$ 2,353,000	\$ 0.130000
8/25/2014	8/27/2014	8/29/2014	\$ 954,503	\$ 0.053624	\$ 1,359,497	\$ 0.076376	\$ 2,314,000	\$ 0.130000