Report of Organizational Actions Affecting Basis of Securities

Part I Reporting Issuer

1 Issuer’s name
WisdomTree Emerging Markets Local Debt Fund

2 Issuer’s employer identification number (EIN)
27-2121418

3 Name of contact for additional information
WisdomTree Asset Management, Inc.

4 Telephone No. of contact
(866) 909-9473

5 Email address of contact
feedback@wisdomtree.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
250 West 34th Street, 3rd Floor

7 City, town, or post office, state, and ZIP code of contact
New York, NY 10119

8 Date of action
11/01/2022

9 Classification and description
Regulated Investment Company (RIC) - Exchange Traded Fund (ETF)

10 CUSIP number
97717X867

11 Serial number(s)
N/A

12 Ticker symbol
ELD

13 Account number(s)
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, 2022 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 2022.

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 ► Clint Martin
Date ► 11/1/2022

Print your name ► Clint Martin
Title ► Assistant Treasurer

Paid Preparer Use Only
Print/Type preparer’s name
Preparer’s signature
Date
Check ☐ if self-employed
PTIN
Firm’s name ►
Firm’s address ►
Firm’s EIN ►
Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
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