**Part I Reporting Issuer**

<table>
<thead>
<tr>
<th>Issuer's name</th>
<th>Issuer's employer identification number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Emerging Markets Local Debt Fund</td>
<td>27-2121418</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of contact for additional information</th>
<th>Telephone No. of contact</th>
<th>Email address of contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Asset Management, Inc.</td>
<td>(866) 909-9473</td>
<td><a href="mailto:feedback@wisdomtree.com">feedback@wisdomtree.com</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number and street (or P.O. box if mail is not delivered to street address) of contact</th>
<th>City, town, or post office, state, and ZIP code of contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>250 West 34th Street, 3rd Floor</td>
<td>New York, NY 10119</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of action</th>
<th>Classification and description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/30/2023</td>
<td>Regulated Investment Company (RIC) - Exchange Traded Fund (ETF)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CUSIP number</th>
<th>Serial number(s)</th>
<th>Ticker symbol</th>
<th>Account number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>97717X867</td>
<td>N/A</td>
<td>ELD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**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, 2023 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.
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 2023.

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 ▶️ 10/30/2023

Print/Type preparer’s name ▶️ Clint Martin
Preparer’s signature ▶️
Preparer’s EIN ▶️
Firm’s name ▶️
Firm’s EIN ▶️
Firm’s address ▶️
Phone no. ▶️

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
WisdomTree Emerging Markets Local Debt Fund (ELD)
Character of Distributions

<table>
<thead>
<tr>
<th>Ex-Dividend Date</th>
<th>Record Date</th>
<th>Payable Date</th>
<th>Ordinary Income Distribution</th>
<th>Ordinary Income Per Share</th>
<th>Return of Capital Distribution</th>
<th>Return of Capital Per Share</th>
<th>Total Distribution Distribution</th>
<th>Total Distribution Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/25/2023</td>
<td>1/26/2023</td>
<td>1/30/2023</td>
<td>$152,591</td>
<td>$0.044229</td>
<td>$226,909</td>
<td>$0.065771</td>
<td>$379,500</td>
<td>$0.110000</td>
</tr>
<tr>
<td>2/22/2023</td>
<td>2/23/2023</td>
<td>2/27/2023</td>
<td>$159,227</td>
<td>$0.044230</td>
<td>$236,773</td>
<td>$0.065770</td>
<td>$396,000</td>
<td>$0.110000</td>
</tr>
<tr>
<td>3/27/2023</td>
<td>3/28/2023</td>
<td>3/30/2023</td>
<td>$181,342</td>
<td>$0.044230</td>
<td>$269,658</td>
<td>$0.065770</td>
<td>$451,000</td>
<td>$0.110000</td>
</tr>
<tr>
<td>4/24/2023</td>
<td>4/25/2023</td>
<td>4/27/2023</td>
<td>$181,342</td>
<td>$0.044230</td>
<td>$269,658</td>
<td>$0.065770</td>
<td>$451,000</td>
<td>$0.110000</td>
</tr>
<tr>
<td>5/24/2023</td>
<td>5/25/2023</td>
<td>5/30/2023</td>
<td>$168,073</td>
<td>$0.044230</td>
<td>$249,927</td>
<td>$0.065770</td>
<td>$418,000</td>
<td>$0.110000</td>
</tr>
<tr>
<td>6/26/2023</td>
<td>6/27/2023</td>
<td>6/29/2023</td>
<td>$168,073</td>
<td>$0.044230</td>
<td>$249,927</td>
<td>$0.065770</td>
<td>$418,000</td>
<td>$0.110000</td>
</tr>
<tr>
<td>7/25/2023</td>
<td>7/26/2023</td>
<td>7/28/2023</td>
<td>$163,650</td>
<td>$0.044230</td>
<td>$243,350</td>
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<td>$407,000</td>
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<tr>
<td>8/25/2023</td>
<td>8/28/2023</td>
<td>8/30/2023</td>
<td>$165,861</td>
<td>$0.044230</td>
<td>$246,639</td>
<td>$0.065770</td>
<td>$412,500</td>
<td>$0.110000</td>
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</table>