## (December 2011) Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name WisdomTree Emerging Markets Local Debt Fund 27-2121418 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact WisdomTree Asset Management 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 10/27/2016 Regulated Investment Company (RIC) - Exchange Traded Fund (ETF) 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) ELD 97717X867 N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. 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, 2016 were determined to be a non-taxable return of capital. See attachment to this form for details 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. 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		Organizational Action (continued)				:
<b>17</b> 1 852.	List the	applicable Internal Revenue Code section(	s) and subsection(s) upon which the tax to	reatment	t is based ▶	I.R.C. Sections 301, 316 and
002.						
18	Can anv	resulting loss be recognized? ► N/A				
	- a a ,	1471				
		any other information necessary to implem r tax year 2016.	nent the adjustment, such as the reportab	le tax ye	ear ▶ <u>This r</u>	non-taxable return of capital is
Sign Here	belief	er penalties of perjury, I declare that I have exam f, it is true, correct, and complete. Declaration of ature ► Signature on File	ined this return, including accompanying scheo preparer (other than officer) is based on all infor	dules and mation of	statements, f which prepared to 10/31/20	arer has any knowledge.
	3.3.10					
	Print	your name ► David Castano	I	Title►	Treasure	
Paid Prep		Print/Type preparer's name	Preparer's signature	Date		Check if self-employed PTIN
	Only	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

## Attachment to Form 8937

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

Ex-

Dividend Date	Record Date	Payable Date	Ordinary Income			me	Return	of Capital	Total Distribution	
			Distribution		Per Share		Distribution	Per Share	Distribution	Per Share
1/25/2016	1/27/2016	1/29/2016	\$	_	\$	_	\$ 1,827,000	\$ 0.145000	\$1,827,000	\$ 0.145000
2/22/2016	2/24/2016	2/26/2016	\$	-	\$	-	\$ 1,566,000	\$ 0.145000	\$1,566,000	\$ 0.145000
3/21/2016	3/23/2016	3/28/2016	\$	-	\$	-	\$ 1,595,000	\$ 0.145000	\$1,595,000	\$ 0.145000
4/25/2016	4/27/2016	4/29/2016	\$	-	\$	-	\$ 1,667,500	\$ 0.145000	\$1,667,500	\$ 0.145000
5/23/2016	5/25/2016	5/27/2016	\$	-	\$	-	\$ 1,522,500	\$ 0.145000	\$1,522,500	\$ 0.145000
6/20/2016	6/22/2016	6/24/2016	\$	-	\$	-	\$ 1,493,500	\$ 0.145000	\$1,493,500	\$ 0.145000
7/25/2016	7/27/2016	7/29/2016	\$	-	\$	-	\$ 1,479,000	\$ 0.145000	\$1,479,000	\$ 0.145000
8/22/2016	8/24/2016	8/26/2016	\$	_	\$	_	\$ 1,392,000	\$ 0.145000	\$1,392,000	\$ 0.145000