

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

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 245 Park Ave., 35th Floor		7 City, town, or post office, state, and ZIP code of contact New York, NY 10167	
8 Date of action 10/23/2019		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, 2019 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 2019.

**Sign
Here**

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 ▶ 10/24/19

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 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 9937

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
1/22/2019	1/23/2019	1/25/2019	\$ 140,566	\$ 0.025557	\$ 711,934	\$ 0.129443	\$ 852,500	\$ 0.155000
2/19/2019	2/20/2019	2/22/2019	\$ 131,498	\$ 0.023909	\$ 666,002	\$ 0.121091	\$ 797,500	\$ 0.145000
3/26/2019	3/27/2019	3/29/2019	\$ 131,498	\$ 0.023909	\$ 666,002	\$ 0.121091	\$ 797,500	\$ 0.145000
4/23/2019	4/24/2019	4/26/2019	\$ 136,280	\$ 0.023909	\$ 690,220	\$ 0.121091	\$ 826,500	\$ 0.145000
5/28/2019	5/29/2019	5/31/2019	\$ 136,280	\$ 0.023909	\$ 690,220	\$ 0.121091	\$ 826,500	\$ 0.145000
6/24/2019	6/25/2019	6/28/2019	\$ 126,716	\$ 0.023909	\$ 641,784	\$ 0.121091	\$ 768,500	\$ 0.145000
7/23/2019	7/24/2019	7/26/2019	\$ 131,498	\$ 0.023909	\$ 666,002	\$ 0.121091	\$ 797,500	\$ 0.145000
8/27/2019	8/28/2019	8/30/2019	\$ 136,280	\$ 0.023909	\$ 690,220	\$ 0.121091	\$ 826,500	\$ 0.145000