Part I Reporting Issuer

1 Issuer's name

WisdomTree India Earnings Fund

2 Issuer's employer identification number (EIN)

20-8271946

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

5/23/2019

9 Classification and description

Regulated investment Company (RIC) - Exchange Traded Fund (ETF)

10 CUSIP number

97777W422

11 Serial number(s)

N/A

12 Ticker symbol

EPI

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 March 31, 2019 were determined to be a non-taxable return of capital. See attachment to this form for details.

The non-taxable return of capital amount will reduce a U.S. taxpayer's cost basis in the Fund.

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.

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.

Signature → Clint Martin  Date → 5/23/2019

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
<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</th>
<th>Total Distribution Per Share</th>
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<td>$609,812</td>
<td>$0.012148</td>
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