Form **8937** (December 2011) Department of the Treasury

Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

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 10/29/14 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 WisdomTree Emerging Markets Local Debt Fund during the fiscal year ended August 31, 2014 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.

Par	t II	Organizational Action (continued)				· -
17 852.	List the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax t	reatment is	based ▶	I.R.C. Sections 301,316 and
18	Can an	y resulting loss be recognized? ► N/A				
		any other information necessary to implen r tax year 2014.	nent the adjustment, such as the reportab	le tax year	► This no	on-taxable return of capital is
		er penalties of perjury, I declare that I have exam				
0:		f, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on all infor	mation of wh	hich prepar	er has any knowledge.
Sigr Here			on file	Date ► _		10/31/2014
	D-i	your name ► David Castano		Title ▶ Treasurer		
Paid	d	Print/Type preparer's name	Preparer's signature	Title ► Ti		Check if self-employed PTIN
	oarer Only	Firm's name ▶	I.			Firm's EIN ▶
USE	Office	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

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Dividend	Record							
Date	Date	Payable Date	Ordinary Income		Return of Capital		Total Distribution	
			Distribution	Per Share	Distribution	Per Share	Distribution	Per Share
1/27/2014	1/29/2014	1/31/2014	\$1,449,492	\$ 0.057749	\$ 2,064,508	\$ 0.082251	\$3,514,000	\$ 0.140000
2/24/2014	2/26/2014	2/28/2014	\$1,158,273	\$ 0.053624	\$1,649,727	\$ 0.076376	\$2,808,000	\$ 0.130000
3/24/2014	3/26/2014	3/28/2014	\$1,115,374	\$ 0.053624	\$1,588,626	\$ 0.076376	\$2,704,000	\$ 0.130000
4/21/2014	4/23/2014	4/25/2014	\$1,061,750	\$ 0.053624	\$1,512,250	\$ 0.076376	\$2,574,000	\$ 0.130000
5/23/2014	5/28/2014	5/30/2014	\$ 965,227	\$ 0.053624	\$1,374,773	\$ 0.076376	\$2,340,000	\$ 0.130000
6/23/2014	6/25/2014	6/27/2014	\$ 965,227	\$ 0.053624	\$1,374,773	\$ 0.076376	\$2,340,000	\$ 0.130000
7/21/2014	7/23/2014	7/25/2014	\$ 970,590	\$ 0.053624	\$1,382,410	\$ 0.076376	\$2,353,000	\$ 0.130000
8/25/2014	8/27/2014	8/29/2014	\$ 954,503	\$ 0.053624	\$1,359,497	\$ 0.076376	\$2,314,000	\$ 0.130000