Report of Organizational Actions Affecting Basis of Securities

Part I Reporting Issuer

1 Issuer's name
WisdomTree Emerging Markets Corporate Bond Fund

2 Issuer's employer identification number (EIN)
80-0774991

3 Name of contact for additional information
WisdomTree Asset Management

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
10/28/2015

9 Classification and description
Regulated Investment Company (RIC) - Exchange Traded Fund (ETF)

10 CUSIP number
97719X784

11 Serial number(a)
N/A

12 Ticker symbol
EMCB

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, 2015 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 2015.

Signature ▶ Signature on File Date ▶

Print your name ▶ David Castano Title ▶ 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>
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<th>Ex-Dividend Date</th>
<th>Record Date</th>
<th>Payable Date</th>
<th>Ordinary Income</th>
<th>Return of Capital</th>
<th>Total Distribution</th>
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<td></td>
<td></td>
<td>Distribution</td>
<td>Per Share</td>
<td>Distribution</td>
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