Part I  Reporting Issuer

1  Issuer's name
WisdomTree Japan Hedged SmallCap Equity Fund

2  Issuer's employer identification number (EIN)
46-2518016

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
250 West 34th Street, 3rd Floor

7  City, town, or post office, state, and ZIP code of contact
New York, NY 10119

8  Date of action
08/10/2023

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

10 CUSIP number
97717W521

11 Serial number(s)
N/A

12 Ticker symbol
DXJS

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 ▶ A 2-for-1 share split of the WisdomTree Japan Hedged SmallCap Equity Fund (the "Fund") occurred after the close of trading on August 9, 2023 for shareholders of record as of the close of markets on August 7, 2023. The Fund's shares began trading at their post-split price on August 10, 2023. See share split announcement attached.

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 2-for-1 share split was a non-taxable transaction. After the close of trading August 9, 2023, the Fund shareholders of record received 2 shares of the Fund for every 1 share owned before the share split. The shareholder's aggregate basis in the Fund will be the same immediately after the share split as it was before the split, but the shareholder's basis per share will be 1/2 (i.e., one half) of the basis per share immediately prior to the share split.

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 ▶ The pre-split basis per share should be multiplied by 1/2 (i.e., one half) to determine the post-split basis per share.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ I.R.C. Sections 305(a), 307(a), and 1223(4).

18 Can any resulting loss be recognized? ▶ Not applicable.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.

Sign Here

Signature ▶ Clint Martin
Date ▶ 8/10/2023

Paid Preparer Use Only
Print/Type preparer’s name ▶ Clint Martin
Preparer’s signature ▶
Date ▶
Check □ if self-employed
PTIN ▶
Firm’s name ▶
Firm’s address ▶
Firm’s EIN ▶
Phone no. ▶

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
WisdomTree Announces ETF Share Splits

NEW YORK, June 26, 2023 (Business Wire) – WisdomTree, Inc. (NYSE: WT), a global financial innovator, today announced forward share splits on the WisdomTree Europe Hedged Equity Fund (HEDJ), the WisdomTree Interest Rate Hedged U.S. Aggregate Bond Fund (AGZD) and the WisdomTree Japan Hedged SmallCap Equity Fund (DXJS). Forward splits increase the number of shares outstanding and decrease the price per share. The splits will not change the total value of a shareholder’s investment.

The stock splits will apply to shareholders of record as of the close of the markets on August 7, 2023, payable after the close of the markets on August 9, 2023. Shares will trade at their post-split price on August 10, 2023.

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Ticker</th>
<th>NAV per Share (as of 6/21/2023)</th>
<th>Split Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Europe Hedged Equity Fund</td>
<td>HEDJ</td>
<td>$81.89</td>
<td>2:1</td>
</tr>
<tr>
<td>WisdomTree Interest Rate Hedged U.S. Aggregate Bond Fund</td>
<td>AGZD</td>
<td>$44.17</td>
<td>2:1</td>
</tr>
<tr>
<td>WisdomTree Japan Hedged SmallCap Equity Fund</td>
<td>DXJS</td>
<td>$53.00</td>
<td>2:1</td>
</tr>
</tbody>
</table>

The following table illustrates the effect of a hypothetical 2-for-1 forward share split:

<table>
<thead>
<tr>
<th>Period</th>
<th>Number of Shares Owned</th>
<th>Hypothetical Price per Share</th>
<th>Total Value of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Split</td>
<td>100</td>
<td>$100</td>
<td>$10,000</td>
</tr>
<tr>
<td>Post-Split</td>
<td>200</td>
<td>$50</td>
<td>$10,000</td>
</tr>
</tbody>
</table>

The WisdomTree Capital Markets team is continually evaluating the suite of WisdomTree funds for potential operational or other changes that seek to benefit investors, with particular focus on ETF trading.

*WisdomTree Funds are sold by prospectus only. You should carefully consider the investment objectives, risks, charges and expenses of the WisdomTree Funds before making an investment decision. The prospectus contains this and other important information. Please read it carefully before investing. To obtain a printed copy, please call 866.909.WISE (9473).*

WisdomTree Funds are distributed in the U.S. by Foreside Fund Services, LLC.

There are risks associated with investing including possible loss of principal. Foreign investing involves currency, political and economic risk. Funds focusing on a single country, sector and/or funds that
emphasize investments in smaller companies may experience greater price volatility. Investments in emerging markets, real estate, currency, fixed income and alternative investments include additional risks. Due to the investment strategy of certain Funds, they may make higher capital gain distributions than other ETFs. Please see prospectus for discussion of risks. Please read the Fund's prospectus for specific details regarding the Fund's risk profile.

About WisdomTree

WisdomTree is a global financial innovator, offering a well-diversified suite of exchange-traded products (ETPs), models and solutions. We empower investors to shape their future and support financial professionals to better serve their clients and grow their businesses. WisdomTree is leveraging the latest financial infrastructure to create products that provide access, transparency and an enhanced user experience. Building on our heritage of innovation, we are also developing next-generation digital products and structures, including digital funds and tokenized assets, as well as our blockchain-native digital wallet, WisdomTree Prime™.

WisdomTree currently has approximately $93 billion¹ in assets under management globally.

For more information about WisdomTree and WisdomTree Prime™, visit:

Please visit us on Twitter at @WisdomTreeNews.

WisdomTree® is the marketing name for WisdomTree, Inc. and its subsidiaries worldwide.

Contact Information
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jzaloom@wisdomtree.com / wisdomtree@fullyvested.com

¹ AUM as of 6/23/2023