## Form **8937** (December 2017) Department of the Treasury

Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name WisdomTree Continuous Commodity Index Fund 26-0151234 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact WisdomTree Commodity Services, LLC 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 9 Classification and description 8 Date of action 12/21/2020 **Exchange Traded Fund (ETF) - Common Stock** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 97718W108 **GCC** Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action On December 21, 2020, the WisdomTree Continuous Commodity Index Fund (the "Target Fund") (CUSIP: 97718W108) (Ticker: GCC) merged into the WisdomTree Enhanced Commodity Strategy Fund (the "Acquiring Fund") (CUSIP: 97717Y683) (Ticker: GCC) in a tax-free merger. 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 15 share or as a percentage of old basis ► There was no change in the aggregate or per share basis as a result of the reorganization. For each share held by Target Fund shareholders, Target Fund shareholders received 1 share of the Acquiring Fund (ie. 1-for-1) having an aggregate value equal to the Target Fund shares exchanged immediately prior to the reorganization (close of business December 18, 2020). The Target Fund shareholders' aggregate basis and per share basis of the shares received from the Acquiring Fund are the same as the Target Fund shareholders' aggregate and per share basis of the Target Fund shares surrendered in the exchange. Please note that the tax basis shown on your brokerage statement for the Acquiring Fund shares that you received in the reorganization may be different than the tax basis that you would report when filing your U.S. Federal income taxes. To ensure you report the correct tax basis on sale transactions effected after the close of business December 18, 2020, please consult your tax professional or tax advisor for more information regarding your tax situation. 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 ► There was no change in the aggregate or per share basis as a result of the reorganization. The net asset value for 1 share of the Target Fund immediately prior to the reorganization (i.e. close of business December 18, 2020) was \$18.741819 which was equivalent to the net asset value of 1 share of the Acquiring Fund received in the reorganization.

Part	•	<b>Organizational Action</b> (contin	nued)		
<b>17</b> Li:	st the	applicable Internal Revenue Code s	ection(s) and subsection(s) upon w	hich the tax treatment is b	ased ▶
<u>Internal</u>	Reve	nue Code Section(s): 354(a), 357(a	a), 358(a), 361(a), 361(c), 362(b),	368(a), 1032(a), 1223(1) aı	nd 1223(2).
<b>18</b> Ca	an any	resulting loss be recognized? ► <u>N</u>	lo, there is no gain or loss recog	nized in a tax-free reorga	nization.
<b>19</b> Pr	ovide	any other information necessary to	implement the adjustment, such a	s the reportable tax year <b>&gt;</b>	Reportable tax year is 2020.
Amende	ed Ma	rch 9, 2021 (Part II Item 15).			
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		r penalties of perjury, I declare that I hav , it is true, correct, and complete. Declara			ements, and to the best of my knowledge and th preparer has any knowledge
Cian	50.101	, it is true, someon, and somplete. Boolars	tion of proparor (other than officer) to b	acca on an information of white	in proper of ried any knowledge.
Sign Here		Signature on file		4.0	0/24/2020
пете	Signa	ature ▶ Signature on file		Date ►	2/21/2020
-	Print	your name ► DAVID CASTANO	Proporavia signativia		O / TREASURER
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer				self-employed
Use C		Firm's name			Firm's EIN ►
		Firm's address ►			Phone no.
Send Fo	orm 89	37 (including accompanying statem	ents) to: Department of the Treasu	ry, Internal Revenue Servic	ce, Ogden, UT 84201-0054