

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
WisdomTree Floating Rate Treasury Fund		46-4494453	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
WisdomTree Asset Management, Inc.	(866) 909-9473	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	
250 West 34th Street, 3rd Floor		New York, NY 10119	
8 Date of action	9 Classification and description		
03/24/2022	Regulated Investment Company (RIC) - Exchange Traded Fund (ETF)		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
97717X628	N/A	USFR	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 1-for-2 reverse share split of the WisdomTree Floating Rate Treasury Fund (the "Fund") occurred after the close of trading on March 23, 2022 for shareholders of record as of the close of markets on March 21, 2022. The Fund's shares began trading at their post-split price on March 24, 2022. See share split announcement attached.

Also note that the Fund's CUSIP number changed from 97717X628 (Current CUSIP) to 97717Y527 (New CUSIP) effective at the open of the market on March 24, 2022.

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 1-for-2 reverse share split was a non-taxable transaction. After the close of trading March 23, 2022, the Fund shareholders of record received 1 share of the Fund for every 2 shares owned before the reverse share split. The shareholder's aggregate basis in the Fund will be the same immediately after the reverse share split as it was before the split, but the shareholder's basis per share will be 2x (i.e., twice) the basis per share immediately prior to the reverse 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 a factor of 2 to determine the post-split basis per share.

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 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.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ► Clint Martin Date ► 3/24/2022

Print your name ► Clint Martin

Title ► Assistant Treasurer

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			



WisdomTree Announces ETF Reverse Share Split

New York, NY – (GlobeNewswire) – March 11, 2022 – WisdomTree (NASDAQ: WETF), an exchange-traded product (“ETP”) sponsor and asset manager, today announced a reverse share split on the WisdomTree Floating Rate Treasury Fund (USFR). The reverse split decreases the number of shares outstanding and increases the price per share. The split will not change the total value of a shareholder’s investment, except with respect to the redemption of fractional shares as described below.

WisdomTree will execute the reverse split of the shares effective at the open of the market on March 24th, 2022. Please note that a CUSIP change will also become effective at the open of the market on March 24th, 2022.

Depending on the policies of the shareholder’s broker, shareholders who otherwise would be entitled to receive fractional shares may instead receive an amount of cash equivalent to the value of a fraction of one share to which such holder would otherwise be entitled. The redemption of fractional shares may cause some shareholders to realize a gain or a loss which could be a taxable event for those shareholders.

Ticker	Fund Name	NAV per Share (as of 3/10/2022)	Split Ratio	Current CUSIP	New CUSIP
USFR	WisdomTree Floating Rate Treasury Fund	\$25.13	1:2	97717X628	97717Y527

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

Period	Number of Shares Owned	Hypothetical Price per Share	Total Value of Shares
Pre-Split	200	\$50.00	\$10,000
Post-Split	100	\$100.00	\$10,000

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.

Anita Rausch, WisdomTree Head of Capital Markets, said, “Floating rate treasuries are an extremely deep and liquid asset class. Given the growth and success of USFR, we saw an opportunity to maintain the one cent on-screen spread of the fund and reduce the spread by half on a basis point perspective by implementing a 1:2 reverse split. Furthermore, we believe the end result could be a more attractive share price point for increased institutional adoption, among other potential benefits.”

Investors should carefully consider the investment objective, risks, charges and expenses of the Fund before investing. To obtain a prospectus for the Funds containing this and other important information, please call 866.909.9473 or visit [WisdomTree.com](https://www.wisdomtree.com) to view or download a prospectus. Investors should read the prospectus carefully before investing.

There are risks associated with investing, including possible loss of principal. Securities with floating rates can be less sensitive to interest rate changes than securities with fixed interest rates, but may decline in value. The issuance of floating rate notes by the U.S. Treasury is new and the amount of



supply will be limited. Fixed income securities will normally decline in value as interest rates rise. The value of an investment in the Fund may change quickly and without warning in response to issuer or counterparty defaults and changes in the credit ratings of the Fund's portfolio investments. Due to the investment strategy of this Fund it may make higher capital gain distributions than other ETFs. Please read the Fund's prospectus for specific details regarding the Fund's risk profile.

WisdomTree Funds are distributed by Foreside Fund Services, LLC, in the U.S. only.
Anita Rausch is a registered representative of Foreside Fund Services, LLC.

Bid/Ask Spread: This is essentially the difference in price between the highest price that a buyer is willing to pay for an asset and the lowest price for which a seller is willing to sell it.

Basis Point: 1/100th of 1 percent.

WTPR-20220228-0161

About WisdomTree

WisdomTree Investments, Inc. through its subsidiaries in the U.S. and Europe (collectively, "WisdomTree"), is an ETF and ETP sponsor and asset manager headquartered in New York. WisdomTree offers products covering equity, commodity, fixed income, leveraged and inverse, currency, cryptocurrency and alternative strategies. WisdomTree currently has approximately \$77.9 billion in assets under management globally. For more information, please visit www.wisdomtree.com or follow us on Twitter [@WisdomTreeETFs](https://twitter.com/WisdomTreeETFs).

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

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