



**WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF
PFIC Annual Information Statement**

IMPORTANT TAX NOTICE TO UNITHOLDERS OF WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF ("the Fund") WHO HAVE U.S. TAX FILING REQUIREMENTS ("U.S. Unitholders").

This statement is provided for unitholders of WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF with U.S. tax filing requirements under the U.S. Internal Revenue Code of 1986, as amended ("Code") and the regulations thereunder. It is not relevant to other unitholders.

WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF (the "Fund") may be deemed to be classified as a Passive Foreign Investment Company ("PFIC") as defined in Section 1297(a) of the Code for the year ended April 30, 2018, with respect to certain US Unitholders.

The attached PFIC Annual Information Statement is being provided pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1). The PFIC Annual Information Statement contains information to enable you, should you so choose based on the advice of your tax advisors in light of your personal tax circumstances, to elect to treat the Fund and each of its subsidiaries as a qualified electing fund ("QEF").

A U.S. unitholder who makes a QEF election is required to annually include in his or her income his or her pro rata share of the ordinary earnings and net capital gain of the Fund and its subsidiaries, whether or not the fund distributes any amounts to its unitholders.

The QEF election is generally made on Form 8621 ("Return by a Unitholder of a Passive Foreign Investment Company or Qualified Electing Fund") on or before the due date, including extensions, for the income tax return with respect to the tax year to which the election relates.

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST UNITHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. THE U.S. TAX LAWS REGARDING PFICS ARE EXTREMELY COMPLEX AND UNITHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THEIR RESPECTIVE INVESTMENT IN, AND OWNERSHIP OF SHARES OF THE FUND UNDER UNITED STATES FEDERAL, STATE, LOCAL AND FOREIGN LAW.

Further information on PFIC rules and the QEF election is available from the Internal Revenue Service, including the following website pages: www.irs.gov/instructions/i8621/ch01.html.

PFIC Annual Information Statement

(1) This information statement applies to the taxable year of the Fund beginning on May 1, 2017 and ending on April 30, 2018.

(2) a) Your pro-rata share of the ordinary earnings of the Fund and each of its subsidiaries for the taxable year specified above may be determined by multiplying the number of units you held on each day by the ordinary earnings figures below, and adding the resulting sums for each day during the year in which you held units of the Fund. Similarly, for units of a subsidiary of the Fund at any time during the year, your indirect pro-rata share of the ordinary earnings of such subsidiary, set out in the table below, may be determined by multiplying the number of units you held in the Fund by the ordinary earnings figures for each of these subsidiaries, and adding the resulting sums for each day during the year in which you held units of the Fund.

Directly Held Fund	Ticker	Ordinary Earnings per Unit per Day (US\$)
WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF	CAGS	0.0024550960

Example: Ms. Johnson owned 100 units of the Fund from the period May 1, 2017 through October 30, 2017. She purchased another 100 units of the Fund on November 1, 2017. Ms. Johnson did not sell any units of the fund at any time during the year. The ordinary earnings of the Fund were \$0.0006 per unit per day. Result: Ms. Johnson's ordinary earnings for the year ended April 30, 2018 are $(\$0.0006 * 184 \text{ days} * 100) + (\$0.0006 * 181 \text{ days} * 200) = \32.76 .

b) Your pro-rata share of the net capital gain of the Fund for the taxable year specified above may be determined by multiplying the number of units you held on each day by the net capital gain figures below, and adding the resulting sums for each day during the year in which you held units of the Fund. Similarly, for units of a subsidiary of the Fund at any time during the year, your indirect pro-rata share of the net capital gain of these funds, set out in the table below, may be determined by multiplying the number of units you held in the Fund by the net capital gain figures for each of these subsidiaries, and adding the resulting sums for each day during the year in which you held units of the Fund.

Directly Held Fund	Ticker	Net Capital Gains per Unit per Day (US\$)
WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF	CAGS	0.0000000000

Example: Ms. Johnson owned 100 units of the Fund from the period May 1, 2017 through October 30, 2017. She purchased another 100 units of the Fund on November 1, 2017. Ms. Johnson did not sell any units of the fund at any time during the year. The net capital gains of the Fund were \$0.0006 per unit per day. Result: Ms. Johnson's net capital gains for the year ended April 30, 2018 are $(\$0.0006 * 184 \text{ days} * 100) + (\$0.0006 * 181 \text{ days} * 200) = \32.76 .

(3) The amount of cash and fair market value of other property distributed or deemed distributed during the taxable year specified in paragraph (1) is as follows:

Cash/property distributions per Unit (US\$):

Payment Date	Directly Held Fund
	CAGS
5-May-17	-
7-Jun-17	-
10-Jul-17	-
8-Aug-17	0.0809764576
8-Sep-17	0.0844942709
6-Oct-17	0.0837120306
7-Nov-17	0.0820889688
6-Dec-17	0.0821082265
8-Jan-18	0.0845138442
7-Feb-18	0.0852929454
7-Mar-18	0.0823520357
6-Apr-18	0.0838360887

(4) The Fund will permit the U.S. unitholder to inspect and copy the Fund's permanent books of account, records, and such other documents as may be maintained by the Fund that are necessary to establish that the Fund's ordinary earnings and net capital gain, as defined in Section 1293(e) of the Code, are computed in accordance with U.S. Income tax principles; and to verify these amounts and the U.S. unitholder's pro-rata share thereof.

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By: **WisdomTree Asset Management Canada, Inc.**

Date: March 14, 2019

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