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New Wapping Street, North Wall Quay, Dublin 1, Ireland.

Ms. Rachel Lyons A&L Goodbody International Financial Services Centre 25-28 North Wall Quay Dublin 1 D01 H104

6 May 2020

Re: WisdomTree Issuer ICAV (the "ICAV")

WisdomTree Artificial Intelligence UCITS ETF

WisdomTree AT1 CoCo Bond UCITS ETF

WisdomTree Battery Solutions UCITS ETF

WisdomTree CBOE S&P 500 PUTWrite UCITS ETF

WisdomTree Cloud Computing UCITS ETF

WisdomTree Emerging Asia Equity Income UCITS ETF

WisdomTree Emerging Markets Equity Income UCITS ETF

WisdomTree Emerging Markets SmallCap Dividend UCITS ETF

WisdomTree Enhanced Commodity UCITS ETF

WisdomTree EUR Aggregate Bond Enhanced Yield UCITS ETF

WisdomTree EUR Government Bond Enhanced Yield UCITS ETF

WisdomTree Europe Equity Income UCITS ETF

WisdomTree Europe Equity UCITS ETF

WisdomTree Europe SmallCap Dividend UCITS ETF

WisdomTree Eurozone Quality Dividend Growth UCITS ETF

WisdomTree Germany Equity UCITS ETF

WisdomTree Global Quality Dividend Growth UCITS ETF

WisdomTree India Quality UCITS ETF

WisdomTree ISEQ 20® UCITS ETF

WisdomTree Japan Equity UCITS ETF

WisdomTree Japan SmallCap Dividend UCITS ETF

WisdomTree UK Equity Income UCITS ETF

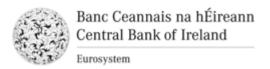
WisdomTree US Equity Income UCITS ETF

WisdomTree US Multifactor UCITS ETF

WisdomTree US Quality Dividend Growth UCITS ETF

WisdomTree US SmallCap Dividend UCITS ETF

WisdomTree USD Floating Rate Treasury Bond UCITS ETF (the "Sub-Funds")



Dear Ms. Lyons,

I refer to your correspondence dated 5 May 2020 regarding the ICAV.

The following documents are noted by the Central Bank:

- The Prospectus of the ICAV, dated 6 May 2020;
- The Supplements in respect of the Sub-Funds, dated 6 May 2020, to the Prospectus of the ICAV, dated 6 May 2020; and
- The Global Supplement, dated 6 May 2020, to the Prospectus of the ICAV, dated 6 May 2020.

The following document is approved by the Central Bank:

The Instrument of Incorporation of the ICAV, dated 6 May 2020.

Yours sincerely,

Adam Carey

Funds Authorisation

Securities and Markets Authorisation Division