WISDOMTREE®

This Supplement forms part of and should be read in conjunction with the general description of the Company contained in the current Prospectus dated 2 February 2018 together with the most recent annual report and audited financial statements and if published after such report, a copy of the latest half-yearly report and unaudited financial statements. If you are in any doubt about the contents of this Supplement, you should consult your stockbroker, bank manager, solicitor, accountant or other independent financial adviser.

The Directors of the Company, whose names appear under the heading "Management and Administration" in the Prospectus accept responsibility for the information contained in the Prospectus and this Supplement. To the best of the knowledge and belief of the Directors (who have taken all reasonable care to ensure that such is the case) the information contained in the Prospectus and this Supplement is in accordance with the facts and does not omit anything likely to affect the import of the information.

WISDOMTREE CBOE S&P 500 PUTWRITE UCITS ETF

(an open-ended sub-fund of WisdomTree Issuer plc, an umbrella investment company with variable capital and having segregated liability between its Funds incorporated with limited liability in Ireland under registration number 503861 and authorised and regulated by the Central Bank of Ireland as a UCITS)

SUPPLEMENT

INVESTMENT MANAGER

Assenagon Asset Management S.A.

This Supplement contains information relating to the WisdomTree CBOE S&P 500 PutWrite UCITS ETF. To the extent there is any inconsistency between this Supplement and the Prospectus, this Supplement shall prevail. Capitalised terms used and not defined herein shall have the meaning attributed to them in the Prospectus.

Application has been made to Euronext Dublin (previously the Irish Stock Exchange) for the Shares of the WisdomTree CBOE S&P 500 PutWrite UCITS ETF issued and available for issue to be admitted to the Official List and to trading on the Main Securities Market of Euronext Dublin. This Supplement, the Prospectus and any additional supplements issued by the Company shall constitute listing particulars for the purpose of listing the Shares on Euronext Dublin and includes all information required to be disclosed by the code of listing requirements and procedures of Euronext Dublin.

Application will be made to the London Stock Exchange for the Shares of WisdomTree CBOE S&P 500 PutWrite UCITS ETF issued and available for issue to be admitted to trading on the Main Market of the London Stock Exchange.

No Director has:

i. had any unspent convictions in relation to indictable offences; or
ii. been a director of any company or partnership which, while he was a director with an executive function or partner at the time of or within the 12 months preceding such events, been declared bankrupt, went into receivership, liquidation, administration or voluntary arrangements; or

iii. been subject to any official public incrimination and/or sanctions by statutory or regulatory authorities (including designated professional bodies); or been disqualified by a court from acting as a director of a company or from acting in the management or conduct of affairs of any company.

The Company does not have as at the date of this Supplement any loan capital (including term loans) outstanding or created but unissued, or any outstanding mortgages, charges, debentures or other borrowings or indebtedness in the nature of borrowings, including bank overdraft, liabilities under acceptances or acceptance credits, obligations under finance leases, hire purchase, commitments, guarantees or other contingent liabilities.

As at the date of this supplement, no Director or any person closely associated with a Director, the existence of which is known to or could with reasonable diligence be ascertained by that Director, whether or not through another party, have any interest in the Shares of the Fund, nor have they been granted any options in respect of the Shares of the Fund.

Investors should note that this Fund will pursue its investment policy principally through investment in FDIs.

The date of this Supplement No. 19 is 27 April 2018.

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1. **WISDOMTREE CBOE S&P 500 PUTWRITE UCITS ETF**

Fund: WisdomTree CBOE S&P 500 PutWrite UCITS ETF	
Index: CBOE S&P 500® PutWrite Index	

1.1 **Investment Objective**

The WisdomTree CBOE S&P 500 PutWrite UCITS ETF (the "**Fund**") seeks to track the price and yield performance, before fees and expenses, of the CBOE S&P 500 PutWrite Index (the "**Index**").

1.2 **Investment Policy**

In order to achieve this objective, the Fund will employ a "passive management" (or indexing) investment approach that, so far as possible and practicable, employs selling (otherwise known as "writing") S&P 500 put options ("**SPX Puts**") and investing the proceeds in treasury bills, in accordance with the Index.

The Fund will seek to invest all, or substantially all, of its assets in all the constituents of the Index. However, the use of a representative sampling strategy means that it may invest in a sample of Index constituents whose risk, return and other characteristics closely resemble the risk, return and other characteristics of the Index as a whole. Therefore, while the Fund may from time to time invest in all constituents of the Index, it is not expected that it will always hold every constituent (or a similar weighting of any such constituent) of the Index.

The Fund may also use instruments which are not constituents of the Index. Such instruments may include money market instruments (treasury bills, including those with different maturities to those in the Index and/or treasury notes) and financial derivative instruments (futures and/or options with different specifications to those in the Index) including over the counter ("**OTC**") derivatives (OTC put options and/or unfunded swaps providing a similar return profile to selling SPX Puts). The Fund may hold ancillary liquid assets from time to time, for example, cash received as interest on bonds The Fund may seek to invest in money market instruments, as specified above. Subject to the provisions of the Regulations and the conditions imposed by the Central Bank, the Fund may invest in other funds of the Company.

Where the Fund uses instruments which are not constituents of the Index, it will do so where it is consistent with its investment objective and policy, where the risk, return and other characteristics of these instruments resemble the risk, return and other characteristics of the Index as a whole and where the Investment Manager believes the use of such instruments will aid the objective of tracking the return and yield of the Index.

To the extent OTC derivatives are used in replicating the writing of SPX Puts, in accordance with the Index, the Fund will seek to mitigate counterparty risk arising from such transactions through the use of collateral consisting of cash (US Dollars) and/or the money market instruments specified above.

With the exception of permitted investment in unlisted securities, investments will be made on the stock exchanges and markets listed in Appendix I to the Prospectus.

The Fund may enter into repurchase/ reverse repurchase agreements and stock lending arrangements solely for the purposes of efficient portfolio management, subject to the conditions and within the limits set out in the Prospectus. The maximum proportion of the Net Asset Value of the Fund that can be subject to repurchase/reverse repurchase agreements and stock lending arrangements is 50%. Any type of assets that may be held by the Fund in accordance with its investment objective and policies may be subject to such Securities Financing Transactions. The expected proportion of the Net Asset Value of the Fund that will be subject to repurchase/ reverse repurchase agreements and stock lending arrangements is 0%.

The Investment Manager conducts credit assessments of counterparties to a repurchase/reverse repurchase agreement or securities lending arrangement. Where a counterparty is subject to a credit rating by an agency registered and supervised by the ESMA that rating shall be taken into account in the credit assessment process and where the counterparty is downgraded by the credit rating agency to A-2 or below (or comparable rating), a new credit assessment of the counterparty is conducted by the Investment Manager without delay. Another criterion used when selecting counterparties includes country of origin. For example, the counterparty may be a body corporate located in an EEA member state.

1.3 Share Classes

The Fund may have different classes of Shares as set out in Section 5. Share classes may be designated in the Base Currency or in currencies other than the Base Currency (the "**Share Class Currency**"). Furthermore, the Fund may also offer hedged share classes ("**Hedged Share Classes**") which will hedge the Share classes' exposure to the underlying portfolio currencies (the "**Portfolio Currency**" or "**Portfolio Currencies**") to a currency designated at the Hedged Share Class level (the "**Exposure Currency**"). Although the Exposure Currency and Share Class Currency of some Share classes of the Fund are the same, the Exposure Currency of any new Share class established in the future may differ from its Share Class Currency. The Share Class Currency for each Share class and Exposure Currency for each Hedged Share Class are disclosed below under the heading "Available Share Classes".

<u>Hedged Share Classes</u>

Hedged Share Classes will hedge the exposure of each of the Portfolio Currencies to the relevant Exposure Currency through the use of forward exchange contracts or foreign-exchange ("**FX**") swaps that so far as possible and practicable track the currency hedging methodology of a currency hedged version of the Index which seeks to provide a currency hedged return (the relevant "**Hedged Index**").

The currency hedging methodology of Hedged Share Classes will so far as practicable replicate the currency hedging methodology of the applicable Hedged Index by entering forward exchange contracts (a contract between the Fund and a counterparty to buy or sell a specific currency in the future at a certain exchange rate) or by using unfunded FX swaps (in this context, a swap is a contract between the Fund and a swap counterparty under which the latter provides the required currency exposure(s) to the Fund in exchange for a fee). Therefore, there is no discretion to alter or vary the hedging methodology used by a Hedged Share Class. The currency hedging methodology consists of entering into forward exchange contracts or an unfunded FX swap in order to hedge the Portfolio Currency to the relevant Exposure Currency.

In accordance with the hedging methodology of the applicable Hedged Index, the Hedged Share Class' foreign currency exposures ("**Hedge Positions**") are re-set at the end of each month. The Hedge Positions of the Hedged Share Class are proportionately adjusted for net subscription and redemptions during the month and may be adjusted during the month to account for price movements of the Fund's Investments, corporate events affecting such Investments, or additions, deletions or any other changes to the Index constituents (and thereby to the Fund's portfolio of Investments) to ensure compliance with the Prospectus. The Hedge Positions may also be adjusted during the month in order to avoid breaching the counterparty exposure limit.

Intra month, the notional amount of the Hedge Positions may not exactly offset the foreign currency exposure of a Hedged Share Class. Depending on whether the Index has appreciated or depreciated between each monthly Hedge Positions re-set, a Hedged Share Class' foreign currency exposure may be under-hedged or over-hedged respectively.

Any gains resulting from a Hedged Share Class' Hedge Positions shall be reinvested at the end of the month when the Hedge Positions are being re-set. In the event that the Hedge Positions provide exposure to the relevant Exposure Currency which is greater than the corresponding exposure to the Portfolio Currency prior to the month-end reset, the Hedged Share Class will have an exposure to the Exposure Currency in excess of the value of the corresponding Portfolio Currency-denominated investments. Conversely, in the event that the Hedge Position provides exposure to the relevant Exposure Currency which is less than the corresponding exposure to the Portfolio Currency prior to the month-end re-set, the Hedged Share class will have an exposure to the relevant Exposure Currency which is less than the value of its corresponding Portfolio Currency-denominated Investments. Any exposure difference will be re-set at month end when the Hedge Positions are re-set. All hedging transactions will be clearly attributable to the specific Hedged Share Class and currency exposures of different classes will not be combined or offset.

1.4 Repurchase/Reverse Repurchase Agreements

The Manager has appointed State Street Bank GmbH to act as the Company's counterparty to repurchase/reverse repurchase agreements. State Street Bank GmbH is part of the same group of companies as the Depositary. Direct and indirect operational costs and fees arising from efficient portfolio management techniques (which shall not include hidden revenue) will be paid to the counterparty to the repurchase agreement.

1.5 Management and Administration

The Manager has appointed Assenagon Asset Management S.A. to act as investment manager of the Fund (the "**Investment Manager**") pursuant to the terms of an investment management agreement (the "**Agreement**"). The Agreement provides that the appointment of the Investment Manager will continue in force unless and until terminated by either party giving to the other not less than ninety days' notice in writing although, in certain circumstances such as the insolvency of either party or an unremedied breach after notice, the Agreement may be terminated forthwith by notice in writing by either party to the other. The Agreement contains indemnities in favour of the Investment Manager other than in respect of matters arising by reason of its wilful default, fraud, bad faith, negligence or recklessness in the performance of its duties and obligations.

The Investment Manager is a joint stock company incorporated under the laws of Luxembourg and is authorised and regulated by the Commission de Surveillance du Secteur Financier under Chapter 15 of the Law of December 2010 relating to undertakings for collective investments. The Investment Manager also acts as Alternative Investment Fund Manager for Luxembourg and EU Alternative Investment Funds as well as funds domiciled outside of the EU. The Investment Manager has a registered office at Aerogolf Center, 1B, Heienhaff, 1736 Senningerberg, Luxembourg. The Investment Manager has approximately €22 bn in assets under management as at 29 December 2017.

1.6 Risk Management Process

In accordance with the requirements of the Central Bank, the Investment Manager, employs a risk management process to enable it to accurately calculate, monitor, measure and manage, the various risks associated with the use of FDI by the Fund. The Investment Manager uses the "Commitment Approach" to measure the Fund's incremental exposure and leverage generated through the use of FDI. The Commitment Approach seeks to manage and measure the global exposure and potential loss due to the use of FDI by the Fund. Where FDI are used for hedging purposes the exposure of the FDI is calculated and then netted against the assets being hedged.

1.7 Leverage and Global Exposure

The Fund's global exposure will be calculated using the commitment approach. It is not the Investment Manager's intention to leverage the Fund. However, the Fund may be leveraged from time to time due to the use of FDI as part of the Fund's investment objective and/or currency hedging. The Fund may therefore not be leveraged more than 100% of its Net Asset Value. That is, the total exposure associated with the Investments of the Fund, including investments in FDI, may amount to 200% of the Net Asset Value of the Fund.

1.8 Portfolio Transparency

Information about the Investments of the Fund is made available on a daily basis. The Fund may disclose on www.wisdomtree.eu at the start of each Business Day the identities and quantities of the securities and other assets held by it. The portfolio holdings so disclosed will be based on information as of the close of business on the prior Business Day and/or trades that have been completed prior to the opening of business on that Business Day and that are expected to settle on that Business Day.

1.9 Anticipated Tracking Error

The Investment Manager aims to keep Tracking Error below or equal to 2% for each Share class. There is, however, no guarantee that this level of Tracking Error will be realised and neither the Company, the Manager nor the Investment Manager will be liable for any discrepancies between the Fund's anticipated level of Tracking Error and the actual level of Tracking Error (as subsequently observed). The annual report of the Company will provide an explanation of any divergence between anticipated and realised Tracking Error for the relevant period. The annual and half-yearly reports will state the Fund's Tracking Error at the end of the period under review.

2. CBOE S&P 500® PUTWRITE INDEX

2.1 Index Description

The Index is governed by a published, rules-based methodology and is designed to reflect the performance of a collateralised put option writing strategy, which consists of, on a monthly basis, selling (or "writing") SPX Puts traded on the Chicago Board Options Exchange ("CBOE") and investing the sale proceeds in a money market account invested in one- and three-month treasury bills. The SPX Puts sold by the Index are struck at-the-money (i.e., struck at or very near the S&P 500 index value) and are sold on a monthly basis, usually the third Friday of the month (the "Roll Date"), which matches the expiration date of SPX Puts. The number of SPX Puts sold varies month to month and is chosen to ensure full collateralization, in which the total value of the treasury bill investments must be equal to the maximum possible loss from final settlement of the SPX Puts. At each Roll Date, any settlement loss from the expiring SPX Puts is paid from the treasury bill investments and a new batch of at-the-money SPX Puts are sold.[1]

By selling a SPX Put, the seller receives a premium from the buyer, which increases the Index's return if the option is not exercised and expires worthless. If, however, the value of the S&P 500 index at option expiry falls below the SPX Put's strike price, the option finishes "in-the-money" and the seller pays the buyer the difference between the strike price and the value of the S&P 500 index. The Index's strategy of selling SPX Puts serves to partially offset declines in the value of the S&P 500 index to the extent of the premiums received. If the value of the S&P 500 index at option expiry increases beyond the SPX Puts' strike price, Index returns would not be expected to increase beyond the premium received.

Full details on the methodology of the index are available at www.cboe.com/PUT

2.2 Hedged Index Methodologies

The hedging methodologies of the Hedged Indices seek to minimise the impact of currency fluctuations in the relative value of the Portfolio Currency against the Exposure Currency through the use of forward exchange contracts. Each of the Hedged Indices applies a published one-month currency forward rate to the total exposure to Portfolio Currency-denominated assets to adjust the value of the Portfolio Currency against the relevant Exposure Currency.

An investment in a Share class that tracks the return of a Hedged Index is designed to have higher returns than an equivalent investment in a corresponding unhedged Share class when the Portfolio Currencies of the Fund are weakening relative to the Exposure Currency of the relevant Hedged Share Class. Conversely, an investment in a Share class that tracks the return of a Hedged Index is designed to have lower returns than an equivalent investment in a corresponding unhedged Share class when the Portfolio Currencies of the Fund are rising relative to the Exposure Currency of the relevant Hedged Share Class.

2.3 Index Calculation Agent

The Index is calculated, published and maintained by CBOE (the "**Index Sponsor**").

3. RISK FACTORS

An investment in the Fund should not constitute a substantial proportion of an investment portfolio and may not be appropriate for all investors. Investors should consider the risk factors set out in the Prospectus together with the following risks:

[1] The Index rebalancing does not take into account any costs associated with the Index.

Authorised Participant Concentration Risk. Only an Authorised Participant may engage in creation or redemption transactions directly with the Fund. To the extent the Fund has a limited number of institutions that act as Authorised Participants, if these institutions exit the business or are unable to proceed with creation and/or redemption orders with respect to the Fund and no other Authorised Participant is able to step forward to make creation and/or redemption orders, the Shares may trade at a discount to the Fund's Net Asset Value and possibly face delisting.

Concentration Risk. The Fund may have direct or indirect exposure to issuers located in a single country, a small number of countries, or a particular geographic region. In these cases, the Fund's performance will be closely tied to the market, currency, economic, political, or regulatory conditions and developments in that country or region or those countries and could be more volatile than the performance of more geographically-diversified funds. In addition, the Fund may have concentrated exposure to companies in a particular industry, market or economic sector. When the Fund concentrates its investments in a securities or instruments exposed to a particular industry, market or economic sector, financial, economic, business, and other developments affecting issuers in that industry, market or sector will have a greater effect on the Fund than if it had not concentrated its exposure to that industry, market or sector. Further, investors may buy or sell substantial amounts of the Fund's shares in response to factors affecting or expected to affect a particular country, industry, market or sector in which the Fund concentrates its investments, resulting in abnormal inflows or outflows of cash into or out of the Fund. These abnormal inflows or outflows may cause the Fund's cash position or cash requirements to exceed normal levels, and consequently, adversely affect the management of the Fund and thereby, its performance.

Counterparty Risk. The Fund is subject to credit risk with respect to the counterparties with which the Company, on behalf of the Fund, enters into FDI and other transactions such as repurchase agreements and securities lending transactions. If a counterparty becomes insolvent or otherwise fails to perform its obligations, the Fund may experience significant delays in obtaining any recovery in an insolvency, bankruptcy, or other re-organisation proceeding and may obtain only a limited recovery or may obtain no recovery. In addition, if the credit rating of a derivatives counterparty or potential derivatives counterparty declines, the Fund may determine not to enter into transactions with that counterparty in the future and/or may terminate any transactions currently outstanding between the Fund and that counterparty. Alternatively, the Fund may determine to enter into new transactions with that counterparty and/or to keep existing transactions in place, in which case the Fund would be subject to any increased credit risk associated with that counterparty. Regulatory changes adopted or proposed to be adopted by regulators in the U.S. and outside the U.S. may increase certain counterparty risks in connection with OTC transactions the Fund enters.

Country Risk. The value of the Fund's assets may be subject to uncertainties such as changes in the U.S. government policies, taxation, restrictions on foreign investment, currency decisions, applicable laws and regulations, or any natural disasters or political upheaval, which may weaken a country's securities markets.

Credit Risk. A bond could lose some or all of its value if the issuer's financial health deteriorates. In extreme cases, the issuer may delay scheduled payments to investors, or may become unable to make its payments at all. The rating assigned to any particular investment does not necessarily reflect the issuer's current financial condition and does not reflect an assessment of an investment's volatility or liquidity. Investment grade debt securities may still be subject to credit difficulties leading to the loss of some or all of the sums invested. Measures such as average credit quality may not accurately reflect the true credit risk of the Fund. This is especially the case if the Fund consists of instruments with widely varying credit ratings.

Currency Risk. Where the Index constituents are denominated in currencies other than the Base Currency or the Share Class Currency, Investments of the Fund will be acquired in currencies which are not in the Fund's Base Currency or the Share Class Currency. The Fund will therefore be subject to exchange rate risk and the cost of acquiring Investments may be adversely or favourably affected by fluctuations in the exchange rate of the different currencies.

If an investor's currency of reference is different from the Fund's Base Currency or the Share Class Currency, adverse movements in exchange rates between those currencies can result in a decrease in return and a loss of capital for such investor.

Hedging techniques in the form of currency forwards will be used to mitigate the exposure of a Currency Hedged Class to the Portfolio Currencies.

Custodial Risk. There are risks involved in dealing with the custodians or brokers who hold or settle the Fund's trades. It is possible that, in the event of the insolvency or bankruptcy of a custodian or broker, the Fund would be delayed or prevented from recovering its assets from the custodian or broker and may have only a general unsecured claim against the custodian or broker for those assets. The Depositary will hold assets in compliance with applicable laws and such specific provisions as agreed in the Depositary Agreement. These requirements are designed to protect the assets against the insolvency in bankruptcy of the Depositary but there is no guarantee they will successfully do so.

Equity Market Risk. The Fund is exposed to market prices of equity securities through its strategy of selling SPX Puts. The value of equities referenced by SPX Puts, i.e. the S&P 500 index, may go up or down, sometimes rapidly or unpredictably. The values of equity securities may decline due to general market conditions that are not specifically related to a particular company, such as real or perceived adverse economic conditions, changes in the general outlook for corporate earnings, changes in interest or currency rates, or adverse investor sentiment generally.

Exchange Traded Derivatives Risks. The ability to establish and close out positions in exchange-traded derivatives will be subject to the development and maintenance of a liquid secondary market. There is no assurance that a liquid secondary market on an exchange will exist for any particular exchange-traded derivative or at any particular time. In the event no such market exists for a particular derivative, it might not be possible to effect closing transactions and the Fund will be unable to terminate its exposure to the derivative. The Fund will incur brokerage fees in connection with its exchange-traded derivatives transactions. The Fund will typically be required to post margin with its applicable counterparty in connection with its transactions in exchange-traded derivatives. In the event of an insolvency of the counterparty, the Fund may not be able to recover all (or any) of the margin it has posted with the counterparty, or to realise the value of any increase in the price of its positions.

FDI Risk. Derivatives are financial instruments that derive their performance and some of their risks from an underlying reference asset, such as an index. The return on a derivative instrument may not correlate with the return of its underlying reference asset. Derivatives are subject to other risks, such as market risks and issuer-specific risk. Derivatives may experience changes in their value as a result of the counterparty's credit quality. Derivatives can be volatile and may be less liquid than other securities and in particular less liquid than their underlying reference asset. The use of FDI may not always be effective in enhancing returns or mitigating risk. The Fund may take a credit risk with regard to parties with whom it trades and may also bear the risk of settlement default. The Fund may have to transact with counterparties on standard terms which it may not be able to negotiate and may bear the risk of loss because a counterparty does not have the legal capacity to enter into a transaction, or if the transaction becomes unenforceable due to relevant legislation and regulation.
OTC derivatives may be less liquid than similar derivatives traded on secondary markets, and the Fund may incur higher costs when unwinding a position or entering a new position. OTC derivatives may be more prone to mispricing or improper valuation than derivatives traded in the secondary markets.

Geographic Investment Risk. As the Fund invests a significant portion of its assets in the instruments exposed to the performance of companies in the United States, it is more likely to be impacted by events or conditions affecting that country or region. For example, political and economic conditions and changes in regulatory, tax, or economic policy in the U.S. could significantly affect the market in that country and in surrounding or related countries and have a negative impact on the Fund's performance.

Hedging Methodology Risk. While the hedging methodology used by the Hedged Indices and tracked by the Hedged Share Classes is designed to minimise the impact of currency fluctuations on Hedged Share Class returns, it does not necessarily eliminate the Hedged Share Class' exposure to the Portfolio Currency. The return of the forward currency contracts may not perfectly offset the actual fluctuations between the Portfolio Currency and the Exposure Currency.

Investment Risk. There is no assurance that any appreciation in the value of Investments will occur, or that the investment objective of the Fund will be achieved. An investment in the Fund exposes an investor to the market risks associated with fluctuations in the Index. The value of the Index can increase as well as decrease and the value of an Investment will fluctuate accordingly. Investors can lose all of the capital invested in the Fund.

Implied Volatility Risk. Upon selling SPX Put Options, the Fund gains the amount of premium it receives. However, the Fund also incurs a liability, which is the value of the SPX Put Option it has sold, until the SPX Put Option is either exercised or expires. The value of the SPX Put Option which the Fund sells is partly based on the volatility assumption used by market participants to price such options (i.e., implied volatility). Higher implied volatility typically correlates to higher prices for options. Consequently, increases in the implied volatility of the SPX Put Option will cause the value of such options to increase which will result in a corresponding increase in the liabilities of the Fund under the SPX Put Options and thus decrease the Fund's NAV. The Fund is therefore exposed to implied volatility risk before the Puts expire or are struck at-the-money. The implied volatility of the SPX Put Option sold by the Fund may increase due to general market and economic conditions.

Interest Rate Risk. When interest rates rise, a bond's value will generally fall. This risk will generally increase the longer the maturity of the bond. With inflation, there is a risk that the real value of the Fund's assets or income may be worth less in the future. On the other hand, deflation may erode the creditworthiness of an issuer, increasing the likelihood of default. A wide variety of factors can cause interest rates to rise (e.g., monetary policies, inflation rates, general economic conditions, etc.). This is especially true under economic conditions where interest rates are low. Changing interest rates at low levels, including rates that fall below zero, may have unpredictable effects on markets, may result in heightened market volatility and may detract from Fund performance, to the extent the Fund is exposed to such interest rates. Any future interest rate increases could cause the value of the Fund to decrease. Measures such as average duration may not accurately reflect the true interest rate sensitivity of the Fund. Therefore, the Fund with an average duration that suggests a certain level of interest rate risk may in fact be subject to greater interest rate risk than the average would suggest.

Market Risk. The trading price of securities owned by the Fund fluctuates in response to a variety of factors, sometimes rapidly or unpredictably. These factors include events impacting the entire market or specific market segments, such as political, market and economic developments, as well as events that impact specific issuers. The Net Asset Value of the Fund, like security prices generally, will fluctuate within a wide range in response to these and other factors. Possible continuing market turbulence may have an adverse effect on the Fund's performance. As a result, an investor could lose the value of its investment over short or even long periods.

Portfolio Turnover Risk. Portfolio turnover generally involves a number of direct and indirect costs and expenses to the relevant Fund, including, for example, brokerage commissions, dealer mark-ups and bid/offer spreads, and transaction costs on the sale of instruments and reinvestment in other instruments. Nonetheless, the Fund may engage in frequent trading of investments in furtherance of its investment objective.

Put Option Selling Risk. Options like SPX Puts may be subject to volatile swings in price influenced by changes in the value of the underlying instrument. The correlation of the Fund's SPX Puts selling strategy to the S&P 500 index is imperfect. By the nature of put options, the value of a short SPX Put position (i.e., the negative exposure to the SPX Put option when the Fund sells the SPX Put option) increases as the value of the S&P 500 index increases. However, the sensitivity of a short SPX Put position to changes in the value of the S&P 500 index is higher the lower the value of the S&P 500 index. The correlation of the Fund's SPX Puts selling strategy to the S&P 500 index will tend to be higher when the S&P 500 index value is lower than the strike price of the SPX Puts used by the fund. Although the Fund collects premiums on the options it writes, the Fund's loss if its options expire in-the-money (i.e., the Fund, as the seller of the SPX Puts, owes the buyer of the SPX Puts) may outweigh the gains to the Fund from the receipt of such option premiums. The potential return of a short SPX Puts position is limited to the amount of option premiums it receives; however, the position can potentially lose up to the entire strike price of each option it sells.

Shares of the Fund may trade at prices other than Net Asset Value. As with all exchange-traded funds, the Fund's Shares may be bought and sold in the secondary market at market prices. Although it is expected that the market price of the Shares of the Fund will approximate to the Fund's Net Asset Value, there may be times when the market price and the Net Asset Value vary significantly, including due to supply and demand of the Fund's Shares and/or during periods of market volatility. Thus, you may pay more (or less) than Net Asset Value intra-day when you buy Shares of the Fund in the secondary market, and you may receive more (or less) than Net Asset Value when you sell those

Shares in the secondary market. If an investor purchases Shares at a time when the market price is at a premium to the Net Asset Value of the Fund's Shares or sells at a time when the market price is at a discount to the Net Asset Value of the Fund's Shares, an investor may sustain losses.

Sampling Strategy Risk. The Fund uses a sampling strategy to track the performance of its Index. This sampling strategy may include the strategic selection of some (rather than all) of the securities that make up the Index, holding securities in proportions that differ from the proportions of the Index and/or the use of FDI to track the performance of certain securities that make up the Index. The Investment Manager may also select securities which are not underlying constituents of the relevant Index where such securities provide similar performance (with matching risk profile) to securities that make up the relevant Index, as a whole. A sampling strategy may expose the Fund to tracking error risk, i.e., to the risk of that the Fund's performance will differ from the performance of the Index.

Strike Price Risk. The value of a put option is tightly linked to the option's strike price (the price at which the option holder can sell the underlying asset at expiry). The put writing strategy employed by the Fund consists of selling SPX Puts with a strike price which is at or very near to the S&P 500 index value on a monthly basis. Therefore, in addition of the spot price at which the options expire, the strike price for the put options used by the Fund is itself subject to market risk. As such, the return of the Fund may be especially affected by events occurring on or around the Roll Dates and which affect the price at which the options are struck. For example, if the Fund sells SPX Puts struck during a short-lived rise in the value of the S&P 500 index, then, everything else being equal, the Fund's return until the subsequent Roll Date may be lower than if it had sold SPX Puts struck during a short-lived fall in the value of the S&P 500 index.

4. SHARE DEALING

4.1 General

Orders for Creation Units may be settled in cash, in-kind (or in a combination of both, at the Manager's discretion). Investors are referred to the procedures for subscribing and redeeming Creation Units in the section entitled "Share Dealing" of the Prospectus.

4.2 Dealing

Issue of Shares	The Directors have resolved that Shares in the Fund will be issued in dematerialised (or uncertificated) form and that the Fund will apply for admission for clearing and settlement through a Securities Settlement System. Shares will therefore be issued in registered form and only persons appearing on the register of shareholders will be a Shareholder. Ownership of Shares will be confirmed by written confirmation of entry on the register of shareholders.
Initial Issue Price	During the Initial Offer Period, Shares will be issued at the Initial Issue Price.
Initial Offer Period	The Initial Offer Period for Shares will commence at 9.00am (Irish time) on 30 April 2018 and conclude upon the earlier of: 5.00pm (Irish time) on 29 October 2018; or such earlier or later time as the Directors may decide and notify the Central Bank.
Base Currency	US Dollars
Portfolio Currency	The currency or currencies in which the underlying securities are held by the Fund and which may vary from time to time as the constituents of the Index change in accordance with the methodology described above under the heading "Index description".
Business Day	A day on which commercial banks are generally open for business in New York and London.

Creation Unit	5,000 Shares, unless determined otherwise by the Manager.
Dealing Day	Each Business Day (provided that any day on which 30% or more of the markets on which constituents in the Index are listed or traded are closed, such Business Day shall not be a Dealing Day). A list of the Fund's Dealing Days is available from the Administrator.
Dealing Deadline	On each Dealing Day, the time as set out in the table below.
Publication Time	8.00 a.m. (Irish time) on each Dealing Day.
Valuation Point	10.15 p.m. (Irish time) on each Dealing Day.
Dividend Policy	Share classes with an accumulating policy shall not distribute dividends to shareholders. Income and other profits will be accumulated and reinvested on behalf of shareholders. Dividends will normally be declared in June and December of each year.
Subscriptions following the initial offer period	Creation Units may be subscribed for on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. Applicants for Shares must also remit the amount of cash and charges as set out in the Portfolio Composition File and pay Duties and Charges, if applicable. The Manager, at its discretion, may charge a Subscription Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit subscribed for.
Settlement of Subscriptions following the initial offer period	Settlement of subscriptions must be received by the Administrator: (a) in respect of cash subscriptions, by 2 p.m. (Irish time) on the second Business Day after the relevant Dealing Day provided that if such day is not a day on which foreign exchange markets are open for settlement of payments in the relevant Share Class Currency (a "Currency Day"), settlement will be postponed to the immediately following Currency Day; (b) in respect of in-kind subscriptions, by 2 p.m. (Irish time) on the second Business Day after the relevant Dealing Day or within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline).
Redemptions	Creation Units may be redeemed on a Dealing Day at a price based on the Net Asset Value per Share multiplied by the number of Shares in a Creation Unit. A redeeming Shareholder will have deducted from redemption proceeds an appropriate amount of Duties and Charges, if applicable. Shares which are the subject of the redemption must be received by the Fund by 2 p.m. (Irish time) on the second Business Day after the relevant Dealing Day. The Manager, at its discretion, may charge a Redemption Fee of up to 3% of the aggregate Net Asset Value per Share in the Creation Unit redeemed.
Settlement of redemptions	Redemption proceeds will be typically transferred within two Business Days of the relevant Dealing Day and, in any event,

	within such other period as the Directors may determine (not exceeding 10 Business Days following the relevant Dealing Deadline), provided that all required documentation has been furnished to the Administrator and the relevant Shareholder has delivered, in the relevant Securities Settlement System, the Shares to be redeemed.
Valuation methodology	Investments of the Fund which are listed or traded on one Regulated Market for which quotations are readily available shall be valued at the last traded price on such Regulated Market for such Investment. Where Investments are quoted, listed or normally dealt in on more than one Regulated Market, the market which in the opinion of the Administrator, constitutes the main market for the relevant Investment or which provides the fairest criteria for valuing the relevant Investment shall be used. A particular or specific asset may be valued using an alternative method of valuation if the Directors deem it necessary and the alternative method has been approved by the Depositary.
Compulsory redemption threshold	US$15 million.

5. AVAILABLE SHARE CLASSES

Share Class Name	ISIN	Share Class Currency	Exposure Currency	TER	Dividend Policy	Dealing Deadline for Cash (in Kind) Subscriptions /Redemptions, Irish time	Initial Issue Price (in Share Class Currency)
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – USD	IE00BD49R136	US Dollars	n/a	Up to 0.44%	Distributing	2pm (2pm)	50
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – USD Acc	IE00BD49R243	US Dollars	n/a	Up to 0.44%	Accumulating	2pm (2pm)	50
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – EUR Hedged	IE00BD49R359	Euro	Euro	Up to 1%	Distributing	2pm (2pm)	50
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – EUR Hedged Acc	IE00BD49R466	Euro	Euro	Up to 1%	Accumulating	2pm (2pm)	50
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – GBP Hedged	IE00BD49R573	Sterling	Sterling	Up to 1%	Distributing	2pm (2pm)	50
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – GBP Hedged Acc	IE00BD49R680	Sterling	Sterling	Up to 1%	Accumulating	2pm (2pm)	50
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – CHF Hedged	IE00BD49R797	Swiss Franc	Swiss Franc	Up to 1%	Distributing	2pm (2pm)	50
WisdomTree CBOE S&P 500 PutWrite UCITS ETF – CHF Hedged Acc	IE00BD49R805	Swiss Franc	Swiss Franc	Up to 1%	Accumulating	2pm (2pm)	50

6. **FEES**

The Fund shall pay the following fees and expenses out of its assets:

A. a TER (as set out in the table above);

B. brokerage or other expenses of acquiring and disposing of Investments, as set out in further detail in the Prospectus; and

C. extraordinary expenses (i.e. those unforeseen expenses falling outside of the general expenses payable by the Manager out of its fees, such as expenses related to any litigation, exercise of voting rights and corporate actions).

Investors are referred to the section of the Prospectus entitled “Operational costs and expenses”.

Fees and expenses relating to establishment of the Fund will be borne by the Manager.

7. **DISCLAIMERS**

Index

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Index Provider website

The Company is required to provide details of the Index Sponsor's website to enable Shareholders to obtain further details of the Index (including its constituents). Neither the Company, the Manager nor the Investment Manager has any responsibility for the contents of such website and are not involved in any way in sponsoring, endorsing or otherwise involved in the establishment, maintenance or contents of the website.