► See separate instructions.

Part Beporting Issue

| Part Reporting I | ssuer | | | |
|--|------------------------|---|------------------------------|--|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) | | |
| John Hancock Hedged Equity & Income Fund | | | | 27-5412302 |
| 3 Name of contact for add | | 5 Email address of contact | | |
| John Hancock Funds | | | 800-225-5291 | https://www.jhfunds.com/ContactUs.aspx |
| 6 Number and street (or P | .O. box if mail is not | delivered to s | | 7 City, town, or post office, state, and Zip code of contact |
| | | | | |
| 601 Congress Street 8 Date of action | | 0 Class | ification and description | Boston, MA 02210 |
| | | 9 Class | incation and description | |
| 10/31/2012 | | Regulate | ed Investment Company (F | RIC) Closed End Fund |
| 10 CUSIP number | 11 Serial number(s | 5) | 12 Ticker symbol | 13 Account number(s) |
| 47804L102 | | | HEQ | |
| | nal Action Attac | h additional | | ee back of form for additional questions. |
| 14 Describe the organizat | ional action and, if a | pplicable, the | date of the action or the da | ate against which shareholders' ownership is measured for |
| the action ► As sum | marized on the atta | ched statem | ent, John Hancock Hedge | d Equity & Income Fund made three distributions to |
| shareholders that represer | | | | |
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| 15 Describe the quantitati | ive effect of the ora | nizational act | ion on the basis of the secu | rity in the hands of a U.S. taxpayer as an adjustment per |
| | - | | | ribution reduced the shareholder's tax basis in his or |
| her shares held. | <u></u> | le recurrior c | | |
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| | - | | | lation, such as the market values of securities and the |
| | | | | per share amount of each non-taxable return of capital |
| multiplied by the number o | f shares held by th | e shareholde | r at the time of the corres | ponding distribution. |
| | | | | |
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Part II Organizational Action (continued)

 17
 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
 Pursuant to IRC

 Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? No loss is recognized on the return of capital distribution. The reduction in shareholder basis may affect the amount of gain or loss realized on the sale of the shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► This organizational action is reportable with respect to the taxable year ended October 31, 2012.

| | | 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 | Signa | ture ► | | Date ► | Date ► | | | | |
| | Print | your name► A signed copy is mair | ntained by the issuer | Title ► | | | | | |
| Paid Prepa | rer | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed | | | | |
| Use Onl | | Firm's name | Firm's EIN ► | | | | | | |
| | | Firm's address 🕨 | Phone no. | | | | | | |
| Send Fo | rm 89 | 37 (including accompanying statem | nents) to: Department of the Treasury, | Internal Revenue Service, | Ogden, UT 84201-0054 | | | | |

John Hancock Hedged Equity & Income Fund 27-5412302 Fiscal Year Ended October 31, 2012 Supplemental Attachment to Form 8937

| | | | | | Per Share | | |
|-----------|--------|-------------|-----------|--------------|--------------|-------------------|-------------------|
| | | | | | Per Share | Nontaxable | Per Share Taxable |
| Cusip | Ticker | Record Date | Ex Date | Payable Date | Distribution | Return of Capital | Dividend |
| 47804L102 | HEQ | 3/12/2012 | 3/8/2012 | 3/30/2012 | 0.323700 | 0.323700 | 0.000000 |
| 47804L102 | HEQ | 6/11/2012 | 6/7/2012 | 6/29/2012 | 0.333700 | 0.333700 | 0.000000 |
| 47804L102 | HEQ | 9/14/2012 | 9/12/2012 | 9/28/2012 | 0.323000 | 0.323000 | 0.000000 |