

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 Signature ▶ _____ Date ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>A signed copy is maintained by the issuer</u>	Title ▶ _____	
	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶ _____	Firm's EIN ▶ _____	
	Firm's address ▶ _____	Phone no. _____	

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

Cusip	Ticker	Record Date	Ex Date	Payable Date	Per Share	Per Share	Per Share Taxable
					Distribution	Nontaxable 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