AMENDED

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I	Rep	orting	Issu

Part Reporting	lssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
John Hancock Hedged Eq	uity & Income Fund	ł		27-5412302
	Name of contact for additional information 4 Telephone No. of contact			5 Email address of contact
John Hancock Funds				https://www.jhfunds.com/ContactUs.aspx
6 Number and street (or F	P.O. box if mail is not	t delivered to s	street address) of contact	7 City, town, or post office, state, and Zip code of contact
601 Congress Street				Boston, MA 02210
8 Date of action		9 Class	sification and description	B051011, MA 02210
12/31/2012	1		ed Investment Company (R	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
470041 100				
47804L102 Part II Organizatio	onal Action Atta	ch additiona	HEQ I statements if needed, Se	ee back of form for additional questions.
				ate against which shareholders' ownership is measured for
				d Equity & Income Fund made one distribution to
shareholders that represe				· · ·
			terre des la seta seta esta esta esta esta esta est	
	-			rity in the hands of a U.S. taxpayer as an adjustment per bution reduced the shareholder's tax basis in his or
her shares held.		ne return of c	apital portion in the distric	button reduced the snareholder's tax basis in his or
TIEL STIALES TIEIU.				
	-			lation, such as the market values of securities and the
				per share amount of the non-taxable return of capital
multiplied by the number	of shares held by th	ne shareholde	er at the time of the corresp	ponding distribution.

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 December 31, 2012.

		Inder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and elief, 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	nt your name A signed copy is maintained by the issuer			Title ►			
Paid Prepare Use Onl	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed			
		Firm's name			Firm's EIN ►			
		Firm's address 🕨			Phone no.			
Send Fo	rm 89	37 (including accompanying stateme	nts) to: Department of the Treasury,	Internal Revenue Service, (Ogden, UT 84201-0054			

AMENDED

John Hancock Hedged Equity & Income Fund 27-5412302 Fiscal Year Ended December 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	12/13/2012	12/11/2012	12/31/2012	0.323000	0.270156	0.052844