

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Western Asset Emerging Markets Income Fund Inc.		2 Issuer's employer identification number (EIN) 13-3713894	
3 Name of contact for additional information Legg Mason Shareholder Services	4 Telephone No. of contact 888-777-0102	5 Email address of contact shareholderservices@leggmason.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 620 Eighth Avenue, 49th Floor		7 City, town, or post office, state, and Zip code of contact New York, NY 10018	
8 Date of action See Statement 1	9 Classification and description Common Stock		
10 CUSIP number 95766E103	11 Serial number(s)	12 Ticker symbol EMD	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **See Statement 1**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **See Statement 1**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **See Statement 1**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **See Statement 1**

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ **See Statement 1**

Blank lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **See Statement 1**

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ *Susan C. Curry* Date ▶ 12/20/2016

Print your name ▶ **Susan C. Curry** Title ▶ **Assistant Treasurer**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

**Information Furnished Pursuant to Internal Revenue Code Section 6045B
Relating to Actions Affecting the Basis of Securities**

Issuer's Name: Western Asset Emerging Markets Income Fund Inc.
EIN: 13-3713894
Ticker Symbol: EMD
Classification: Common Stock
CUSIP Number: 95766E103

At the close of business on December 16th, 2016, Western Asset Emerging Markets Debt Fund Inc. (the "Acquiring Fund") acquired all of the assets and liabilities of the Western Asset Emerging Markets Income Fund Inc. (the "Acquired Fund"), in a transaction constituting a "reorganization" within the meaning of Internal Revenue Code ("IRC") Section 368(a). Pursuant to IRC Section 354, shareholders will not recognize any gain or loss as a result of this reorganization.

The CUSIPs, Ticker Symbols and Exchange Ratios for the Acquired Fund and the corresponding shares of the Acquiring Fund received are as follows:

Western Asset Emerging Markets Income Fund Inc. (Acquired Fund)				Western Asset Emerging Markets Debt Fund Inc. (Acquiring Fund)				
Class	CUSIP	NYSE Symbol	Net Asset Value Per Share	Class	CUSIP	NASDAQ Symbol	Net Asset Value Per Share	Exchange Ratio (a)
Common	95766E103	EMD	\$ 12.0770	Common	95766A101	ESD*	\$ 16.8796	0.715479

(a) The Exchange Ratio is the number of Acquiring Fund shares received for each Acquired Fund share surrendered.

* Effective immediately after the reorganization, ESD has changed its NYSE ticker symbol from ESD to the ticker symbol EMD.

Pursuant to IRC Section 358, the aggregate tax basis of the shares of the Acquiring Fund received by the shareholders of the Acquired Fund equals the aggregate tax basis of the shares of the Acquired Fund that were surrendered in the exchange. A shareholder's tax basis in each share of the Acquiring Fund received in the exchange is determined by dividing the shareholder's aggregate tax basis of the shares of the Acquired Fund surrendered by the total number of shares of the Acquiring Fund received.

This information is being provided pursuant to Internal Revenue Code Section 6045(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. Legg Mason does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-888-777-0102 or visit the Fund's web site at www.leggmason.com/cef/.