0	
N.C.	e eenevete instructions
► 3e	e separate instructions.

Part I	Reporting	lssuer			ł		
1 Issuer's name					2 Issuer's employer identification number (EIN)		
ABERDE	EN EMERGING M	ARKETS EQUITY INC	22-2990009				
3 Name	of contact for add	ditional information 4	E Telephone	No. of contact	5 Email address of contact		
ABERDE	EN STANDARD IN	VESTMENTS INC.		215-405-5700			
6 Number and street (or P.O. box if mail is not delivered to street address) of contact					7 City, town, or post office, state, and ZIP code of contact		
C/O ABEF	RDEEN STANDAF	RD INVESTMENTS IN	C., 1900 MA	RKET STREET, SUITE 200	PHILADELPHIA, PA 19103		
8 Date of	of action		9 Class	fication and description	· ·		
3/23/21, 6	/22/21, 9/17/21, 12	2/29/21	COMMO	I STOCK - REGULATED INV	ESTMENT COMPANY		
10 CUSI	<sup>&gt;</sup> number	<b>11</b> Serial number(s)		12 Ticker symbol	13 Account number(s)		
00	)301W105			AEF			
Part II		nal Action Attach			back of form for additional questions.		
	•				against which shareholders' ownership is measured for		
the	action  A PERC	CENTAGE OF THE DIS	STRIBUTIO	NS PAID IN MARCH, JUNE, S	SEPTEMBER, AND DECEMBER 2021 WERE RETURN		
					FINED UNDER INTERNAL REVENUE CODE SECTIONS		
301(c)(2)	AND 316. SEE AT	TACHMENT.					
<b>15</b> Des	cribe the quantitat	tive effect of the organi	zational acti	on 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 ► <u>SEE ATTACHMENT. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS</u> OF THE SHAREHOLDERS' SHARES IN THE ABERDEEN EMERGING MARKETS EQUITY INCOME FUND, INC.

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 ATTACHMENT.

## Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► INTERNAL REVENUE CODE SECTIONS 316, 301(c)(1), AND 301(c)(2).

18 Can any resulting loss be recognized? ► NO LOSS WILL BE RECOGNIZED AS A RESULT OF THE RETURN OF CAPITAL DISTRIBUTIONS. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABERDEEN EMERGING MARKETS EQUITY INCOME FUND, INC.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► \_ THE RETURN OF CAPITAL DISTRIBUTIONS DESCRIBED ABOVE ARE REPORTABLE IN TAX YEAR 2021.

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 ► /s/s Sharon Ferrari 01/14/22 Date > ASSISTANT TREASURER Print your name ► SHARON FERRARI Title 🕨 Preparer's signature Print/Type preparer's name Date PTIN Paid Check if \* 1/14/2022 /s/ Jennifer Cantrell self-employed JENNIFER L. CANTRELL Preparer \* Firm's name 

KPMG LLP Firm's EIN ► Use Only Firm's address ► 1601 MARKET STREET, PHILADELPHIA, PA 19103-2499 Phone no. 267-256-7000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

\*MAINTAINED IN TAXPAYER'S RECORDS

## ABERDEEN EMERGING MARKETS EQUITY INCOME FUND, INC. EIN: 22-2990009 FORM 8937 ATTACHMENT

CUSIP (BOX 10)	TICKER SYMBOL (BOX 12)	EX-DATE	RECORD DATE	PAYABLE DATE	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE	RETURN OF CAPITAL PERCENTAGE
00301W105	AEF	3/23/2021	3/24/2021	3/31/2021	0.0630	35.714%	64.286%
CUSIP (BOX 10)	TICKER SYMBOL (BOX 12)	EX-DATE	RECORD DATE	PAYABLE DATE	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE	RETURN OF CAPITAL PERCENTAGE
00301W105	AEF	6/22/2021	6/23/2021	6/30/2021	0.1600	35.714%	64.286%
CUSIP (BOX 10)	TICKER SYMBOL (BOX 12)	EX-DATE	RECORD DATE	PAYABLE DATE	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE	RETURN OF CAPITAL PERCENTAGE
•	SYMBOL (BOX	<b>EX-DATE</b> 9/17/2021	<b>RECORD DATE</b> 9/20/2021	<b>PAYABLE DATE</b> 9/30/2021	AMOUNT PER		CAPITAL
10)	SYMBOL (BOX 12)				AMOUNT PER SHARE	PERCENTAGE	CAPITAL PERCENTAGE