Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	Issuer			•
1 Issuer's name				2 Issuer's employer identification number (EIN)
ABRON FMFRGING MARK	KETS FOUITY INCOME	FUND. IN	IC. (AFF)	22-2990009
ABRDN EMERGING MARKETS EQUITY INCOME FUND, INC. (AEF) 3 Name of contact for additional information 4 Telephone No. of contact				5 Email address of contact
ABRDN INC. 6 Number and street (or P	O hov if mail is not de	livered to	215-405-5700	7 City, town, or post office, state, and ZIP code of contact
• Number and street (or r	.o. box ii maii is not de	iivered to	street address; or contact	7 Only, town, or post office, state, and 211 code of contact
C/O ABRDN INC., 1900 MA	RKET STREET, SUITE	200		PHILADELPHIA, PA 19103
8 Date of action		9 Class	sification and description	
2/24/2022 6/22/2022 0/22/	2022 12/20/2022	COMMO	NI CTOCK DECILIATED INVES	TRACENT CORADANY
3/24/2023, 6/23/2023, 9/22/2 10 CUSIP number	11 Serial number(s)	COMINO	N STOCK - REGULATED INVES 12 Ticker symbol	13 Account number(s)
	(,,			(7)
00301W105			AEF	
				ack of form for additional questions.
				ainst which shareholders' ownership is measured for
				PTEMBER AND DECEMBER 2023 WERE RETURN
SECTIONS 301(c)(2) AND 3			OF DIVIDEND INCOME AS DEFII	NED UNDER INTERNAL REVENUE CODE
SECTIONS SUI(C)(2) AND	310. 3LL ALIACHMEN			
share or as a percenta	age of old basis ► <u>SEE</u>	ATTACH		the hands of a U.S. taxpayer as an adjustment per
OF THE SHAREHOLDERS	SHARES IN THE ABI	DIV LIVILI	COMO MINICILETO EQUITT MOD	ME I OND, INO. (NEI).
16 Describe the calculation valuation dates ► SEE		is and the	data that supports the calculation	ı, such as the market values of securities and the
-				

Form 893	37 (12-2	2017)				Page 2
Part I		Organizational Action (continued	d)			
17 Li:	st the	applicable Internal Revenue Code section	on(s) and subsection(s) upon	which the tax treatmer	nt is based ▶	
INTERN	IAL R	EVENUE CODE SECTIONS 316, 301(c)	(1), AND 301(c)(2).			
		resulting loss be recognized? ► NO L				
		OF CAPITAL DISTRIBUTIONS WILL F	REDUCE THE TAX BASIS O	F THE SHAREHOLDE	ERS' SHARES IN THE ABF	RDN EMERGING
MARKE	TS E	QUITY INCOME FUND, INC. (AEF).				
_						
19 Pr	ovide	any other information necessary to impl	ement the adjustment, such	as the reportable tax v	ear >	
		OF CAPITAL DISTRIBUTIONS DESCI				
-						
		er penalties of perjury, I declare that I have ex f, it is true, correct, and complete. Declaration				
٥.	Dellei	i, it is true, correct, and complete. Declaration	of preparer (other than officer) is	based on all illionnation (of willon preparer has any know	neuge.
Sign						
Here	Signa	ature > /s/Sharon Ferrari		Date ▶		
	Print	your name ► SHARON FERRARI		Title ▶	DIRECTOR PRODUCT N	MANAGEMENT
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if	PTIN
Prepa	arer	MICHAEL J MOONEY	<u> </u>		self-employed	*
Use C		Firm's name ► ERNST & YOUNG U.	S. LLP		Firm's EIN ▶	*
_	- i ii y	Firm's address ► ONE MANHATTAN W		1-8604	Phone no.	212-773-3000
Send Fo	orm 89	937 (including accompanying statements				
						_

ABRDN EMERGING MARKETS EQUITY INCOME FUND, INC

EIN: 22-2990009

FORM 8937 ATTACHMENT

CUSIP	TICKER	EX DATE:	RECORD DATE:	PAYABLE DATE:	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE PER SHARE	RETURN OF CAPITAL PER SHARE
00301W105	AEF	3/23/2023	3/24/2023	3/31/2023	0.1000	0.0154	0.0846
00301W105	AEF	6/22/2023	6/23/2023	6/30/2023	0.1000	0.0154	0.0846
00301W105	AEF	9/21/2023	9/22/2023	9/29/2023	0.1000	0.0154	0.0846
00301W105	AEF	12/28/2023	12/29/2023	1/10/2024	0.0900	0.0139	0.0761