

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Delaware Enhanced Global Dividend & Income Fund		26-0161937	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Macquarie Investment Management	800-523-1918	www.delawarefunds.com	
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	
2005 Market Street		Philadelphia, PA 19103	
8 Date of action	9 Classification and description		
12/31/2017	Return of Capital		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attachment	N/A	See Attachment	N/A

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 ▶ During the fund's year end November 30, 2017, the issuer distributed amounts to its shareholders, a portion of which constituted a non-taxable return of capital. See attachment for a list of distribution dates and return of capital amounts per share.

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 ▶ The attachment provides the total distribution per share, as well as the non-taxable return of capital ("ROC") per share, on a distribution by distribution basis. The return of capital per share reduces each shareholder's tax basis in the Fund shares held on the date of distribution; any portion of the return of capital per share in excess of a shareholder's tax basis is treated as gain from the sale or exchange of property.

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 ▶ An analysis of the issuer's current and accumulated earnings and profits was performed following the fund's year ended November 30, 2017 in order to determine the portion of the distribution that constituted a dividend and the portion that constituted a non-taxable return of capital.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
301(c) and 316(a)

18 Can any resulting loss be recognized? ► **The return of capital per share reduces each shareholder's tax basis in the Fund shares held on the date of distribution. Upon sale or exchange of all or a portion of such shares, the shareholder's resulting gain or loss will be determined using the adjusted tax basis.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

The reportable tax year of the distribution is 2017. Actual return of capital per share will be reflected on the taxpayer's 2017 form 1099.

**Sign
Here**

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.

Signature ► Date ►

Print your name ► Title ►

**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.	

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

Delaware Enhanced Global Dividend & Income Fund
Form 8937 Attachment
12/31/2017

Security Description (Fund Name)	CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Total		Ordinary Income	Return of Capital (ROC)	ROC as a percent of Total	
						Distribution Per Share	Income			Distribution	
Delaware Enhanced Global Dividend & Income Fund - 246060107 - Ticker DEX											
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	01/13/17	01/11/17	01/27/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	02/10/17	02/08/17	02/24/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	03/17/17	03/15/17	03/31/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	04/13/17	04/11/17	04/28/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	05/12/17	05/10/17	05/26/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	06/16/17	06/14/17	06/30/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	07/14/17	07/12/17	07/28/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	08/11/17	08/09/17	08/25/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	09/15/17	09/14/17	09/29/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	10/13/17	10/12/17	10/27/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	11/09/17	11/08/17	11/24/17	0.0525000000	0.0415432500		0.0109567500		20.87%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	12/15/17	12/14/17	12/29/17	0.0525000000	0.0525000000		0.0000000000		0.00%