► See separate instructions.

Pa	art I	Reporting	Issuer					•
1	Issuer's	s name						2 Issuer's employer identification number (EIN)
			qual Weight Materia					20-5602720
3	Name	of contact for add	ditional information	4 Telep	phone	e No. of contact		5 Email address of contact
		res Client Servio				800-983-0903		info@powershares.com
6	Numbe	er and street (or F	P.O. box if mail is not	delivered	d to s	treet address) of contact	t	7 City, town, or post office, state, and ZIP code of contact
		<u>y Road, Suite 70</u> f action)0	0		ification and description		Downers Grove, IL 60515
0	Date of	action		30	51455			
04/0)6/2018			Acqu	uiciti	on of Guggenheim ETF	Funds	
		number	11 Serial number		uisiti	12 Ticker symbol	runus	13 Account number(s)
				(-)				
	See 4	Attachment				See Attachment		
Pa	art II		onal Action Atta	ch additi	onal		. See ba	ck of form for additional questions.
14	Desc	÷						inst which shareholders' ownership is measured for
		-					-	heim Investments' ETF funds. Invesco is the
pare						ent for detailed informat		
-								
15	Desc	ribe the quantitat	tive effect of the orga	anizationa	al acti	on on the basis of the se	ecurity in t	the hands of a U.S. taxpayer as an adjustment per
			age of old basis > N				2	
			<u></u>	01101				
16	Desc	ribe the calculati	on of the change in t	basis and	the c	lata that supports the cal	lculation.	such as the market values of securities and the
			sip and name chang				,	
				JC.				

Form 89	937 (12-2	.017)					Page 2
Part		Drganizational Action (continued)					1
17 L	ist the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tr	eatment	is based >	IRC Sec.	368(a)(1)(F)
18 C	Can any	resulting loss be recognized? ► No					
			nent the adjustment, such as the reportabl is a calendar year, the transaction is re			ansaction wa	is executed on
4/0/201	10. 10		is a calendar year, the transaction is re		; 111 2010.		
			nined this return, including accompanying scheo preparer (other than officer) is based on all inform				
Sign		/S/ Steven M. Hil	l	04/20/2018			
Here	Signa		Date 🕨				
	Print	/our name► A signed copy is maintained	by the issuer	Title 🕨	Treasurer		
Paid		Print/Type preparer's name	Preparer's signature	Date		Check 🗌 if	PTIN
Prena	arer					self-employed	

Preparer				self-employed			
Use Only	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							

Fund Name: PowerShares S&P 500® Equal Weight Materials Portfolio EIN: 20-5602720

Attachment to Form 8937

On April 6, 2018, Invesco completed its acquisitions of several Guggenheim Investments' ETF funds. Invesco is the parent company of PowerShares ETF funds.

Fund name and cusip are changed as a result of such acquisitions as below:

New Name	New Cusip	Old Name	Old Cusip	Ticker
PowerShares S&P 500 [®] Equal Weight Materials Portfolio	739371763	RYDEX ETF Trust - Guggenheim S&P 500 [®] Equal Weight Materials ETF	78355W825	RTM