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	lssuer			·
1 Issuer's name				2 Issuer's employer identification number (EIN)
PowerShares S&P MidCap			. No. of control	20-4156760
3 Name of contact for add	altional information	4 releption	e No. of contact	5 Email address of contact
PowerShares Client Service	202		800-983-0903	info@powershares.com
6 Number and street (or F		delivered to s		
·			·	
3500 Lacey Road, Suite 70	0			Downers Grove, IL 60515
8 Date of action		9 Class	sification and description	
04/06/2018	dd Carial mornala an		ion of Guggenheim ETF	
10 CUSIP number	11 Serial number	(S)	12 Ticker symbol	13 Account number(s)
See Attachment			See Attachment	
	onal Action Atta	ch additiona		I. See back of form for additional questions.
				e date against which shareholders' ownership is measured for
_				I Guggenheim Investments' ETF funds. Invesco is the
parent company of Powers				
AE Discollection of the	Constitution of the constitution		San and the basely of the co	
15 Describe the quantitate share or as a percentage			lion on the basis of the se	ecurity in the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	ige of old basis ► N	one.		
			data that supports the ca	alculation, such as the market values of securities and the
valuation dates ► Cus	sip and name chang	ge.		

Par	t II	С	Organizational Action (continued)					
17	List tl	he a	applicable Internal Revenue Code section(s	s) and subsection(s) upon which the tax to	reatment	is based ▶	IRC Sec. 368(a)(1)(F)	
18	Can a	any	resulting loss be recognized? ► No					
			any other information necessary to implem				saction was executed on	
4/6/20)18. F	For	a U.S. Shareholder whose taxable year	is a calendar year, the transaction is re	portable	e in 2018.		
			penalties of perjury, I declare that I have examilities true, correct, and complete. Declaration of r					
Sian		elief, 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			/S/ Steven M. Hill	04/20/	2018			
	510	gnati	ure ▶		Date ►			
	Pr	rint y	our name ► A signed copy is maintained	by the issuer	Title ►	Treasurer		
Paid				Preparer's signature	Date		heck if PTIN	
Pre		er 📙					elf-employed	
Use		ly∤	Firm's name				irm's EIN ▶	
Car -'	Ec	_	Firm's address >	Department of the Trees.			hone no.	
Selia	ı UIIII	. 033	37 (including accompanying statements) to	z. Dopariment of the freasury, internal Re	veriue 36	or vice, Oguel	1, 01 0420170004	

Fund Name: PowerShares S&P MidCap 400® Pure Value Portfolio

EIN: 20-4156760

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 MidCap 400® Pure Value Portfolio	739371664	RYDEX ETF Trust - Guggenheim S&P MidCap 400® Pure Value ETF	78355W502	RFV