(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name PowerShares Frontier Markets Portfolio 26-2322072 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact PowerShares Client Services 800-983-0903 info@powershares.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 3500 Lacey Road, Suite 700 Downers Grove, IL 60515 9 Classification and description 8 Date of action 04/06/2018 Acquisition of Guggenheim ETF Funds 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On April 6, 2018, Invesco completed its acquisitions of several Guggenheim Investments' ETF funds. Invesco is the parent company of PowerShares ETF funds. See attachment for detailed information. 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 ► None. 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 ► Cusip and name change.

Part	Ш	Organizational Action (continued)			
17	List th	e applicable Internal Revenue Code section(s	s) and subsection(s) upon which the tax tr	eatment is based ▶	IRC Sec. 368(a)(1)(F)
18	Can a	ny resulting loss be recognized? ► No			
19	Provio	le any other information necessary to implem	ant the adjustment such as the reportable	e tay year • The tro	uncaction was executed on
		or a U.S. Shareholder whose taxable year i			IIISaction was executed on
		,	,		
	Line	der penalties of perjury, I declare that I have exami	ned this return, including accompanying sched	fules and statements	and to the hest of my knowledge and
		ef, it is true, correct, and complete. Declaration of p			
Sign	/S/ Steven M. Hill			04/20	/2018
Here	Sig	nature >		Date ►	
		nt your name ► A signed copy is maintained	by the issuer Preparer's signature	Title ► Treasurer Date	DTIN
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Use	Only	Firm's name ► Firm's address ►			Phone no.
Send	Form 8	3937 (including accompanying statements) to	o: Department of the Treasury, Internal Re		

Fund Name: PowerShares Frontier Markets Portfolio

EIN: 26-2322072

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 Frontier Markets Portfolio	73936Q611	Guggenheim Frontier Markets ETF	18383Q838	FRN