See separate instructions.

Part | Reporting Issue

Pa	art I Reporting	Issuer			
1	Issuer's name				2 Issuer's employer identification number (EIN)
Pow	erShares Insider Sent	iment Portfolio			20-5318718
3	Name of contact for ad	ditional information	4 Telephor	ne No. of contact	5 Email address of contact
Pow	erShares Client Servio	ces		800-983-0903	info@powershares.com
			t delivered to	street address) of contact	
) Lacey Road, Suite 70	00			Downers Grove, IL 60515
8	Date of action		9 Clas	sification and description	
04/0	6/2018		Acquisit	ion of Guggenheim ETF	Funds
10	CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
Do	See Attachment	onal Action Atta	ch additiona	See Attachment	See back of form for additional questions.
14					date against which shareholders' ownership is measured for
14	-				Guggenheim Investments' ETF funds. Invesco is the
nare				ent for detailed informat	
parc	chi company or rower				
15	Describe the quantita	tive effect of the ora	anizational ac	tion on the basis of the se	curity in the hands of a U.S. taxpayer as an adjustment per
	share or as a percent				
	·		0110.		
16	Describe the calculati	on of the change in I	pasis and the	data that supports the cal	lculation, such as the market values of securities and the
	valuation dates ► <u>Cu</u>	-			
	<u>Cu</u>		yc.		

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	portable	; 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 Insider Sentiment PortfolioEIN:20-5318718

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 Insider Sentiment Portfolio	739371508	Guggenheim Insider Sentiment ETF	18383M209	NFO