► See separate instructions.

Part r Reporting issuer		O lesure le sur le stifice tien sur her (FIN)
1 Issuer's name		2 Issuer's employer identification number (EIN)
PowerShares Shipping Portfolio		27-2467321
3 Name of contact for additional information	4 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 8 Date of action	9 Classification and description	Downers Grove, IL 60515
o Date of action	• Classification and description	
04/06/2018	Acquisition of Guggenheim ETF Fun	ds
10 CUSIP number 11 Serial number		13 Account number(s)
See Attachment	See Attachment	
		e back of form for additional questions.
-		against which shareholders' ownership is measured for
		genheim Investments' ETF funds. Invesco is the
parent company of PowerShares ETF funds.	See attachment for detailed information.	
	and a straight sector and the straight straight sector and	
15 Describe the quantitative effect of the orgatish share or as a percentage of old basis ► No.		y in the hands of a U.S. taxpayer as an adjustment per
	one.	
16 Describe the calculation of the change in b	pasis and the data that supports the calcula	tion, such as the market values of securities and the
valuation dates ► Cusip and name chang	le.	

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. Hill			04/20	0/2018	
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 Use Only				self-employed	
	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 Shipping PortfolioEIN:27-2467321

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 Shipping Portfolio	73936Q579	Guggenheim Shipping ETF	18383Q796	SEA